Colorado Department of Revenue

ANNUAL REPORT 1990

Working Together for a Strong Colorado

ANNUAL REPORT 1990

for July 1, 1989 through June 30, 1990

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January 1, 1991

Two years ago, the Department of Revenue introduced private sector principles of quality management to improve operational efficiency and services delivered to the public. A goal of improved productivity was to identify cost savings that could be "reinvested" to further increase productivity, cut operating costs and enhance customer service.

During the 1988-89 and 1989-90 fiscal years, we succeeded in identifying a total of $2,997,000 in cost savings of which $1,006,000 were returned to the general fund and $1,991,000 were reinvested in innovations by the department.

Working together with the General Assembly, the department has established a new way of doing business in state government in the form of a Memorandum of Understanding that allows most divisions within the department to reinvest future cost savings, including the flexibility to transfer funds across budget lines.

As a result of these efforts, the department proudly accepted Governor Roy Romer's First Annual Productivity Award.

I am pleased, therefore, to present this forty-ninth annual report, which covers Department of Revenue operations for the period July 1, 1989 through June 30, 1990, to the Governor and General Assembly in accordance with C.R.S. 24-35-102(3).

Respectfully,

John J. Tipton
Executive Director

Working Together For a New Way of Doing Business

Board of Directors: (back) Gayne Nelson, Information and Support Services; Dee Ellis Hartman, Motor Vehicle; Roger Morris, Liquor Enforcement; Phil Vasquez, Port of Entry; (front) John Vecchiarelli, Tax Auditing and Compliance; Gary Krueger, Policy and Planning; Deputy Director Amelie Buchanan; Executive Director John J. Tipton; Candice Bluechel, Lottery.

The Department of Revenue management team successfully implemented a comprehensive program that: established a performance measurement system for all department activities; used measurements to improve productivity and accountability; identified internal cost savings of almost $3 million over a two-year period; and created a climate of innovation to further improve its operations and provide millions of dollars in additional savings through cost avoidance. Known as the Two Year Plan, the program placed the Department of Revenue at the forefront of public administration and earned the management team the prestigious First Annual Governor's Award for Productivity. To lead the team into the new decade, Executive Director John Tipton and Deputy Director Amelie Buchanan created a Board of Directors which is composed of the department's division directors and is responsible for the agency's annual business planning process, as well as setting long-range plans and policies.

Few other state agencies have as much direct contact with the taxpaying public as the Department of Revenue. For that reason, customer service is an ongoing priority.

In 1990, reinvestment funds purchased new, automated telephone systems for both the Motor Vehicle and Taxpayer Service Divisions. The Tax Talk system, for example, provides 24-hour tax form ordering service, as well as recorded responses to the most frequently asked tax questions. Calls handled by the automated tax information lines now account for almost 50 percent of all tax-related phone calls from the public.

Conducting seminars to help both business and individual taxpayers understand their responsibilities is another customer service the department offers. In the 1989-90 fiscal year, 4,102 individuals — a 99 percent increase over the previous year — attended Department of Revenue-sponsored seminars. In the spirit of teamwork and cooperation to become more responsive to its customers, the department produced a new business tax seminar specifically for people in the food and alcoholic beverage industry. This seminar, given four times in various parts of the state, included presentations by several different Revenue divisions as well as the Department of Labor and Employment.

The department's Motor Vehicle Division closed its centralized driver's license office in Denver and opened five new express driver's license renewal offices along the Front Range as well as a metropolitan drive test center in Thornton. Four of the express offices are located in shopping centers and are open all mall hours, including evenings, weekends and most holidays. The Express Network has reduced the average time for renewing a driver's license from 35 minutes to 15 minutes or less.

Laptop computers were among the new technologies purchased with reinvestment funds to enhance staff efficiency and productivity.

The department also invested in Local Area Network hardware and software which give employees a full range of computer resources including shared databases and software applications designed to provide more effective service and response to the customer.

Installation of facsimile machines at all fixed ports of entry and cellular telephones in all mobile ports — all purchased with reinvestment funds — has facilitated faster clearance of commercial vehicles, as well as better communications between trucking companies and drivers. These tools contributed to a 33 percent decrease in average vehicle clearance time.

Laptop computers enable the department's auditors to standardize work procedures and eliminate manual processes. The laptops also allow the auditors to generate copies of audit reports quickly, allowing better communications with taxpayers in the business community.

The department completed a new cost accounting system which provides actual program operation costs. The system includes a labor data module which will be emulated as a model for the new state-wide accounting system, Colorado Financial Reporting System (COFRS).

The Revenue Accounting System (RAS) Team continued its work on a comprehensive rewrite of the department's tax computer systems, delivering new business tax refund and tax registration systems. Were the department to hire a consultant to complete RAS, the cost to taxpayers would exceed $1.6 million to date. The department has funded the entire project through reinvestment and internal sources.

No less important were managerial changes. Tax auditing and compliance functions, which historically were administered by separate divisions, were consolidated into one division to reduce administrative costs.

The Department of Revenue consistently searches for new ways to reach and serve all the residents of Colorado.

The Colorado Lottery celebrated a record sales year by distributing $40.9 million to local parks and recreation programs, state parks and recreation programs, and the state's Capital Construction Fund.

The department also conducted a comprehensive demographic study that will be used to determine the future location of office facilities to ensure that its most needed services are readily available to customers throughout the state. The study provided the basis for a 1990-91 objective of establishing a pilot regional service center in northeastern Colorado.

County clerks and local law enforcement agencies now have direct access to more than two million motor vehicle title documents due to conversion of manual, hard-copy files to an on-line computer system, which will speed service to citizens.

Successful enactment of House Bill 1325 has provided law enforcement officers with an effective tool for dealing with illegal alcohol consumption by minors on private property. The bill also eliminated a number of evidentiary and proof problems associated with underage drinkers.

Lottery's total fiscal year ticket sales for instant games and Lotto were $140 million, exceeding the original sales goal of $108 million by $32 million. Additionally, the Lottery held its first charity drawing, which donated $17,000 to non-profit organizations. The Lottery's successful Lotto start-up marketing campaign won a national award.

Creating a culture of innovation and initiative requires the active support of all employees. Participation in the department's Employee Suggestion Program is one way in which Revenue employees have risen to this challenge. In the program's first 18 months of operation, more than 150 employees submitted ideas that resulted in benefits to the state totaling more than $1 million through cost avoidance and increased revenue.

Program participants receive certificates and, for exceptional suggestions, small cash awards at quarterly award ceremonies.

Good employees deserve a good work environment to maximize performance and maintain morale. For that reason, some reinvestment dollars were used to remodel work areas and replace outmoded equipment. A priority has been the purchase of ergonomically designed office furniture to prevent work-related injuries.

A pilot program allows employees to arrange alternate work hours to participate in the education of their children and attend school-related events. This program has been adopted as a continuing policy at the Department of Revenue and is being used as a model by other state agencies.

The department also won the Governor's state-wide award for exceeding its goals for hiring disabled employees, an award for which the department takes particular pride.

The department used reinvestment funds to remodel some office areas. Remodeling areas such as the motor vehicle emissions office not only provides employees with a healthier and more professional work environment, but also provides more comfort for visitors.

The Department of Revenue successfully sought legal and procedural changes that are consistent with the philosophy of fair treatment of all taxpayers. This philosophy is promoted through a publication titled "Practical Information for Colorado Taxpayers," which encourages taxpayers to be aware of the many rights they have at each step of the tax process so that they can receive the best service possible.

The department has also created a Taxpayer's Bill of Rights. These rights include:

The right to have personal and financial information kept confidential by a state law. This protection prohibits the release to anyone other than the taxpayer (or an authorized representative) of information on tax returns with the exception of the Internal Revenue Service and other government agencies with which the department has information exchange agreements authorized by law.

The right to correct information. Penalty and interest are waived if erroneous written information from the department results in an underpayment of tax.

The right to plan business and personal finances in such a way that enables the taxpayer to pay the least tax that is due under the law.

The right to expect the department to pursue aggressively those who fail to pay their fair share of taxes, because most taxpayers do attempt to comply with the law.

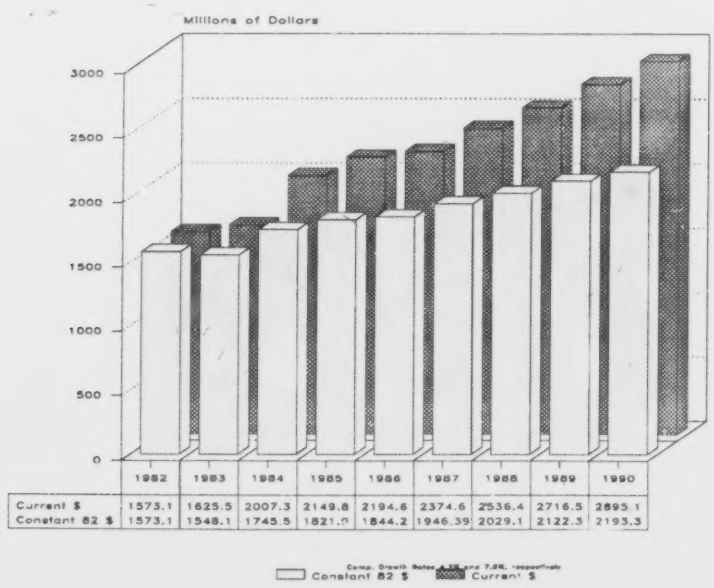
COLLECTIONS BY SOURCE

FISCAL YEARS ENDED JUNE 30, 1989-1990

Source	1989	1990	Percent Of 1990 Total	Percentage CH Year-Over-Year
TAXES				
PROPERTY:				
Motor Vehicle Specific Ownership "A"	$8,469,990.87	$7,934,697.18	0.2%	-6.3%
SALES,USE,EXCISE & GROSS RECEIPTS:				
Alcoholic Beverage	$21,251,681.60	$20,836,977.71		
Cigarette	58,413,421.88	58,350,066.58		
Tobacco Products	2,953,371.15	3,194,258.59		
Sales	700,122,983.20	767,809,403.57		
Use	56,036,733.87	61,413,300.87		
Tourism Promotion	8,212,917.47	8,657,806.29		
Highway Fuel	306,883,778.54	326,925,270.89		
Aviation Fuel	475,849.99	1,202,312.43		
Subtotal	$1,154,350,737.70	$1,248,389,396.93	35.7%	8.1%
INCOME:				
Estimated	$330,098,885.45	$319,437,329.11		
Cash	203,818,429.79	185,916,091.31		
Witholding	1,189,859,037.27	1,258,393,770.02		
Subtotal	$1,723,776,352.51	$1,763,747,190.44	50.4%	2.3%
ESTATE,INHERITANCE, & GIFT:				
Estate	$16,495,641.10	$22,041,120.84		
Inheritance	133,154.68	18,195.73		
Inheritance Filing Fee	34,174.73	14,966.75		
Gift	53,159.27	35,949.91		
Subtotal	$16,716,129.78	$22,110,233.23	0.6%	32.3%
SEVERANCE:				
Estimated and Witholding	$27,317,094.09	$26,557,064.23	0.8%	-2.8%
GROSS TON MILE:	$32,936,629.36	$22,180,526.61	0.6%	-32.7%
LICENSES, PERMITS, & FEES:				
MOTOR VEHICLE:				
Titles	$2,878,223.18	$2,878,402.78		
Vehicle Registrations	31,465,030.45	69,091,595.07		
Emissions	4,751,272.84	4,859,654.91		
Subtotal	$39,094,526.47	$76,829,652.76	2.2%	96.5%
MOTOR VEHICLE OPERATORS:				
Operators/Chauffeurs Licenses	$6,079,368.69	$11,917,284.79	0.3%	96.0%
REGULATORY AND BUSINESS:				
Bedding Inspection Fees	$42,939.84	$41,178.59		
Boiler Inspection Fees	482,152.04	482,903.05		
Cigarette Licenses	617.50	612.50		
Commercial Driving Instructor Licenses	2,240.00	1,995.00		
Commercial Driving School Licenses	1,050.00	765.00		
Fluid Milk Licenses	230.00	180.00		
Hospital/Nursing Home Licenses	13,585.00	17,555.00		
Liquor Licenses	517,007.25	1,157,997.83		
Liquor Licenses/85% City	1,611,275.77	1,587,648.13		
Liquor Licenses/85% County	389,146.70	392,460.36		
Motor Vehicle Dealers/Salesmen Licenses	1,220,645.00	1,047,855.00		
Motor Vehicle Manufacturers Licenses	124,810.00	69,282.50		

COLLECTIONS BY SOURCE (Cont.) Source:	1989	1990	Percent of 1990 Total	Percentage CH Year-Over-Year
Produce Licenses	177,060.00	133,448.16		
Public Utilities Motor Carrier Fees	226,421.00	200,666.04		
PUC Utility Supervision Fees	3,706,626.74	4,328,006.57		
PUC ID Stamps	104,041.00	118,248.00		
PUC Hazardous Material Permits	85,843.00	81,233.00		
Restaurant License/Fees	250,598.75	266,159.84		
Special Fuel Distributors License	335.00	320.00		
Special Fuel Permits	73,878.93	54,302.91		
Store Licenses	282,222.14	1,647,911.77		
Tobacco Products Licenses	915.00	887.50		
Trade Name Fees	280,518.48	281,113.39		
Underground Storage Tank Surcharge	0.00	5,270,415.26		
Subtotal	$9,594,159.14	$17,183,145.40	0.5%	79.1%
OTHER RECEIPTS:				
County Lodging Tax	$344,660.55	$525,241.02		
Regional Transportation District Sales and Use Taxes	82,478,031.58	93,980,557.41		
Science & Cultural District Sales and Use Taxes	5,093,715.59	14,939,655.43		
Local Improvement District Sales and Use Taxes	611,112.76	1,896,413.55		
City Sales Taxes	61,901,611.94	68,661,516.15		
County Sales Taxes	94,420,458.76	104,562,270.69		
Motor Vehicle Financial Resp.	39,581.53	22,807.00		
Motor Vehicle Penalty Assess.	4,260,148.74	4,302,124.80		
License Reinstatement Orders	1,275,744.00	993,274.27		
Express Consent Fees	0.00	560,970.00		
Revenue Department Services	4,052,712.20	4,168,670.74		
Sales of Equipment, etc.	1,907.25	225.00		
Drug Stamps	1,475.00	300.00		
Other Miscellaneous	7,653,872.47	9,911,710.23		Subtotal
$262,135,032.37	$304,525,736.29	8.7%	16.2%	
GROSS COLLECTIONS:	$3,280,470,020.98	$3,501,374,927.86	100.0%	TOTAL OF 6.7%

Colorado Net Collections of Revenue
Current and Constant Dollars



	1982	1983	1984	1985	1986	1987	1988	1989	1990
Current $	1573.1	1625.5	2007.3	2149.8	2194.6	2374.6	2536.4	2716.5	2895.1
Constant 82 $	1573.1	1548.1	1745.5	1821.0	1844.2	1946.39	2029.1	2122.3	2193.3

Constant 82 $ Current $

Deflator= Denver-Boulder CPIU 82=100

GROSS COLLECTIONS, NET COLLECTIONS & ADMINISTRATION COST
BY FUND AND TAX SOURCE 1/
FISCAL YEAR 1990

		GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRATION COST		COST TO COLLECT
GENERAL FUND:						
Alcoholic Beverages	2/	$23,975,084.03	$23,933,188.99	$1,150,201.94		4.8%
State Sales Tax	2/	767,809,403.57	763,808,767.90	3,258,714.47		0.4
State Use Tax	2/	61,413,300.87	60,336,526.10	2,211,451.06		3.6
Cigarette & Tobacco	2/	61,544,937.67	59,721,875.20	254,778.00		0.4
Income Tax		1,763,747,190.44	1,480,376,519.73	12,471,780.99		0.7
Death & Gift Tax	2/	22,110,233.23	21,306,440.03	155,591.47		0.7
Regulatory & Business		13,705,930.28	13,668,022.60	1,744,782.14		12.7
Other Receipts,Fees,etc.	3/	11,470,344.62	11,329,844.45	1,522,230.49		13.3
TOTAL GENERAL FUND		**$2,725,776,424.71**	**$2,434,481,185.00**	**$22,769,530.56**		**0.8%**
HIGHWAY USERS TAX FUND:						
Mileage & Fuel Taxes	4/	$349,436,671.58	$343,814,642.85	$3,879,476.13		1.1%
Vehicle Registrations	5/	71,197,606.29	71,135,568.04	4,226,328.19		5.9
Operator's Licenses & Control	6/	13,474,289.06	13,464,182.48	13,303,000.99		98.7
All Other Motor Vehicle	7/	11,487,517.51	11,446,071.07	3,336,090.29		29.0
Emissions		4,858,329.91	4,856,922.12	1,536,718.35		31.6
Port of Entry	8/	0.00	0.00	2,751,123.50		--
TOTAL HIGHWAY USERS TAX FUND		**$450,454,414.35**	**$444,717,386.56**	**$29,032,737.45**		**6.4%**
OTHER COLLECTIONS:						
Severance Tax		$26,557,064.23	$14,446,936.41	$390,643.31		1.5%
Local Government Sales Tax		284,565,654.25	1,483,727.11	3,352,187.06		1.2
Other Special Funds	9/	14,021,370.32	-12,969.58	2,815,386.81	10/	20.1
TOTAL OTHER		**$325,144,088.80**	**$15,917,693.94**	**$6,558,217.18**		**2.0%**
TOTAL ALL FUNDS		**$3,501,374,927.86**	**$2,895,116,265.50**	**$58,360,485.19**		**1.7%**

1/ Classification is according to revenue fund and not appropriation fund.
2/ Does not reflect cashflow through Old Age Pension Fund.
3/ Includes miscellaneous collections and voter registration costs.
4/ Includes gross ton mile, gas, and special fuels taxes.
5/ Includes vehicle registration fees and ownership taxes.
6/ Includes driver's licenses, driver instructor licenses, driver improvement and accident records.
7/ Includes penalty assessments and other miscellaneous collections.
8/ Collections at the ports are included in mileage/fuel taxes.
9/ Includes miscellaneous suspense, bonds, and special purpose funds.
10/ Does not include $18,972,646.30 in Lottery expenditures.

COST OF ADMINISTRATION OVER TIME
Fiscal Years 1980-1990

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
1990	$3,501,374,928	$58,360,485	1.67 %
1989	3,280,470,021	56,359,633	1.72
1988	3,057,690,061	58,039,134	1.90
1987	2,915,400,097	55,215,389	1.89
1986	2,730,411,015	52,345,260	1.92
1985	2,724,137,001	47,429,124	1.74
1984	2,558,429,143	39,681,563	1.55
1983	2,171,210,764	36,450,113	1.68
1982	2,105,334,789	34,108,900	1.62
1981	1,828,648,990	31,519,225	1.72

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE
FISCAL YEAR 1990

Personal Services	$46,688,388.15
Operating Expense	9,337,677.63
Capital Outlay	2,334,419.41
Total Administrative Expense	**$58,360,485.19** 1/

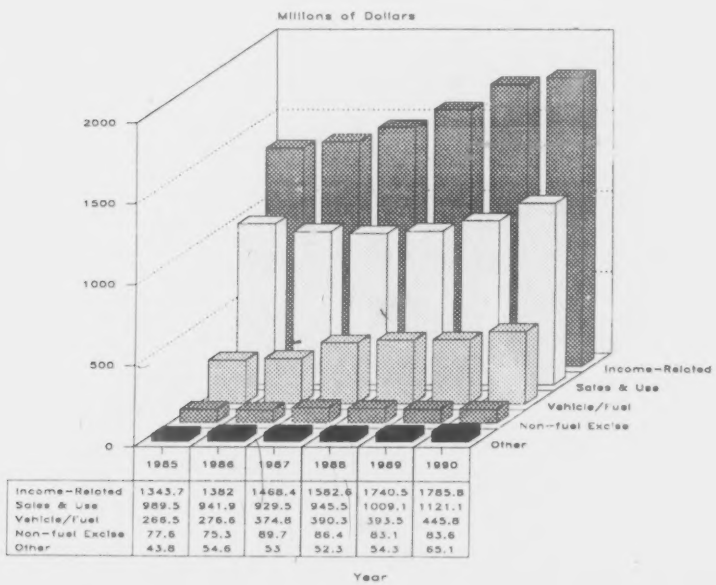
1/ Includes federal funds in the amount of $1,139,291.73

TAXPAYER REVIEW & AUDIT ACTIVITY
FISCAL YEAR 1990

TAX SECTION	Annual Audits	Reviews 1/	Assessments	Refunds	Net
Field Audits	13,482	na	$38,987,604	$7,413,356 2/	$31,574,248
Fair Share/ Office Audits 3/	43,224	na	$34,616,864	$598,094 2/	$34,018,770
Taxpayer Service	na	217,439	$14,741,351 4/	-$22,410,670	-$7,669,319
TOTALS	**56,706**	**217,439**	**$88,345,819**	**-$14,399,220**	**$57,923,699**

1/ Taxpayer Service activities that may increase or decrease taxes.
2/ Equals net of refunds issued/refunds denied or reduced.
3/ Sections were combined for efficiency.
4/ Includes refunds reduced or denied.

Revenue Collections
Fiscal Years 85–90



	1985	1986	1987	1988	1989	1990
Income-Related	1343.7	1382	1468.4	1582.6	1740.5	1785.8
Sales & Use	989.5	941.9	929.5	945.5	1009.1	1121.1
Vehicle/Fuel	266.5	276.6	374.8	390.3	393.5	445.8
Non-fuel Excise	77.6	75.3	89.7	86.4	83.1	83.6
Other	43.8	54.6	53	52.3	54.3	65.1

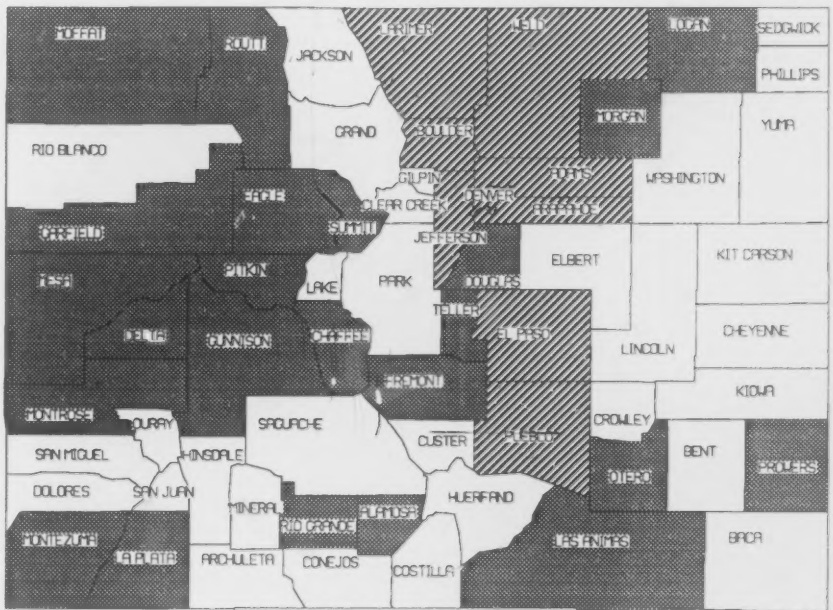
COLORADO POPULATION BY COUNTY

COUNTY	CENSUS 1970	CENSUS 1980	JULY 1989 *	POP RANK *
Adams	185,789	245,944	267,227	4
Alamosa	11,422	11,799	12,748	27
Arapahoe	162,142	293,621	386,310	5
Archuleta	2,733	3,664	5,237	44
Baca	5,674	5,419	4,533	48
Bent	6,493	5,945	5,282	42
Boulder	131,889	189,625	224,873	6
Chaffee	10,162	13,227	12,425	28
Cheyenne	2,396	2,153	2,647	54
Clear Creek	4,819	7,308	7,321	38
Conejos	7,846	7,794	8,012	36
Costilla	3,091	3,071	3,333	52
Crowley	3,086	2,988	4,540	47
Custer	1,120	1,528	2,058	56
Delta	15,286	21,225	22,083	17
Denver	514,678	492,365	498,234	1
Dolores	1,641	1,658	1,589	59
Douglas	8,407	25,153	49,427	11
Eagle	7,498	13,320	21,386	18
Elbert	3,903	6,850	9,603	33
El Paso	235,972	309,424	397,237	3
Fremont	21,942	28,676	30,260	13
Garfield	14,821	22,514	27,751	14
Gilpin	1,272	2,441	2,589	55
Grand	4,107	7,475	8,916	35
Gunnison	7,578	10,689	11,980	29
Hinsdale	202	408	379	63
Huerfano	6,590	6,440	6,871	39
Jackson	1,811	1,863	1,504	60
Jefferson	235,368	371,753	424,679	2
Kiowa	2,029	1,936	1,773	58
Kit Carson	7,530	7,599	7,632	37
Lake	8,282	8,830	6,197	40
La Plata	19,199	27,195	30,869	12
Larimer	89,900	149,184	182,973	7
Las Animas	15,744	14,897	14,063	25
Lincoln	4,836	4,663	4,658	46
Logan	18,852	19,800	19,013	20
Mesa	54,374	81,530	91,715	10
Mineral	786	804	569	62
Moffat	6,525	13,133	10,546	32
Montezuma	12,952	16,510	16,441	21
Montrose	18,366	24,352	26,462	15

COLORADO POPULATION BY COUNTY (cont'd)

COUNTY	CENSUS 1970	CENSUS 1980	JULY 1989 *	POP RANK *
Morgan	20,105	22,513	22,615	16
Otero	23,523	22,567	21,253	19
Ouray	1,546	1,925	2,046	57
Park	2,185	5,333	6,108	41
Phillips	4,131	4,542	4,441	49
Pitkin	6,185	10,338	14,107	24
Prowers	13,258	13,070	13,342	26
Pueblo	118,238	125,972	132,943	9
Rio Blanco	4,842	6,255	5,238	43
Rio Grande	10,494	10,511	10,969	31
Routt	6,592	13,404	14,802	22
Saguache	3,827	3,935	3,860	51
San Juan	831	833	789	61
San Miguel	1,949	3,192	4,314	50
Sedgwick	3,405	3,266	2,952	53
Summit	2,665	8,848	14,217	23
Teller	3,316	8,034	11,219	30
Washington	5,550	5,304	4,888	45
Weld	89,297	123,438	143,431	8
Yuma	8,544	9,682	9,398	34
STATE TOTALS	**2,209,596**	**2,889,735**	**3,316,877**	

* Preliminary July 1989 estimates by the Division of Local Government, Demographic Section



DEPARTMENT OF REVENUE LOCATIONS

DRIVER'S LICENSE LOCATIONS:

Full-Service Offices:
Alamosa, Arvada, Basalt, Boulder, Breckenridge, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs, Cortez, Delta, Durango, Fort Collins*, Fort Morgan, Glenwood Springs, Grand Junction, Greeley, Gunnison, Hugo, La Junta, Lakewood, Lamar, Leadville, Littleton, Longmont, Loveland, Monte Vista, Montrose, Pueblo, Security, Springfield, Steamboat Springs, Sterling, and Thornton**.

Express License Renewal Offices:
Denver: West Mississippi, RTD Plaza, Five Points Plaza, Southwest Plaza, Westminister Mall, Buckingham Mall.
Colorado Springs: Chapel Hills Mall.

* Regional Service Center
** Metro Drive Test Center

TAXPAYER SERVICE DISTRICT OFFICES:

Alamosa, Colorado Springs, Denver, Durango, Fort Collins, Glenwood Springs, Grand Junction, Greeley, and Pueblo

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LOTTERY OFFICES:

Denver, Fort Collins, Grand Junction, & Pueblo

PORTS OF ENTRY LOCATIONS:

Primary Ports:
Cortez, Denver, Dumont, Fort Collins*, Fort Morgan*, Lamar*, Limon*, Monument*, and Trinidad*.

Mobile Port Assignment Areas:
Locations * above and the following areas: Denver Metro, Craig, and Durango.

Secondary Ports:
Fort Garland and Platteville

COMPLIANCE DISTRICT OFFICES:

Colorado Springs, Denver, Durango, Fort Collins, Glenwood Springs, Grand Junction, Greeley, and Pueblo.

FIELD AUDIT DISTRICT OFFICES:

Colorado Springs, Denver, Fort Collins, Grand Junction and Pueblo, Colorado; Chicago, Illinois; Los Angeles, California and New York, New York.

Alcoholic & Fermented Malt Beverages:
Title 12, Articles 46,47

Beer	8.00 cents/gallon
Wine	7.33 cents/liter
Colo. Limited Winery Wine	0.70 cents/liter
Spirituous Liquors	60.26 cents/liter
Fermented Malt Beverages	8.00 cents/gallon

Imposed upon manufacturers or first receivers of alcoholic (or fermented malt beverages, i.e., beer containing 0.5 to 3.2 percent alcohol) beverages that are sold, offered for sale, or used in the state.

The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of the subsequent month for alcoholic and/or fermented malt beverages manufactured, received, sold, or disposed during the current month.

Cigarette & Tobacco Products:
Title 39, Articles 28, 28.5

Cigarettes	20.00 cents/package (10 mills/cigarette)
Other tobacco products	20% of manufacturer's list price.

Imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state; tobacco product distributors/first receivers collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products.

Cigarette tax is paid by purchase of tax stamps by wholesalers who affix them to the packages or who use DOR-approved metering machines to imprint or impress a payment stamp on the packages. Distributors remit tax by 10th day of the month following purchase; they receive a 4% discount from the stamp's face value for collection expense. Tobacco products distributors file quarterly returns, paying the tax by the 20th day of the month following the end of the quarter; distributors deduct 3 1/3% of the tax due to cover their expense of collection and remission.

Estate :
Title 39, Article 23.5

Amount equal to state death tax credit allowed by federal estate tax.

Imposed on a decedent's estate when death occurred on or after January 1, 1980.

When the filing of a federal estate tax return is not required, a state return is similarly not required. Colorado inheritance tax is imposed on the right to receive property by descent or testamentary gift from a decedent's estate. The Colorado gift tax is imposed on gratuitous property transfers that occured on or before December 31, 1979.

Income:
Title 39, Article 22

Individuals, Fiduciaries	5% of Colorado taxable income
Corporations	5% of 1st $50,000 of taxable income; 5.4% of the remainder.

Colorado taxable income is Federal taxable income with Colorado modifications of treatment.

Imposed upon the privilege of earning/receiving income in (or as resident of) the state. Corporations are not "residents." Others may be residents or non-residents. Residency determines whether 100% or less of the entity's income is allocated to Colorado.

Procedures for collections are similar to Federal procedures (e.g., withholding, estimated tax declarations, etc.). Residents are allowed credits for tax payments to other states. Return requirements are annual, in general, and are due by the 15th day of the 4th month following the tax year's close. Other requirements are imposed for withholding and estimated tax payments.

Mileage and Fuel:
Title 42, Article 3
Title 39, Article 27

Passenger-Mile	1.0 mill/passenger/mile
Gasoline and Gasohol	18.00 cents/gallon for 7/89; 20.00 cents/gallon thereafter.
Special Fuel	18.5 cents/gallon 7/89;20.5 cents/gallon 8/89 through 12/89; 18.00 cents/gallon thereafter.

Passenger-mile tax is imposed upon owners/operators of vehicles used to transport passengers for compensation. Gasoline tax is imposed on distributors/first receivers of gas; the base is gross gallonage received. Special fuel distributors remit returns based on gallons sold in the state or used on the public highways of the state.

Owner/operators of relevant passenger vehicles must file quarterly returns, paying the tax by the 25th day of the month following the end of the quarter unless authorized otherwise. Gasoline/special fuel distributors file monthly and pay tax by the 25th day of the month following fuel receipt. Gasoline distributors remit the tax minus a 2 1/2% deduction for collection/administrative costs; special fuel distributors receive a 1% deduction to cover the cost of collection.

Motor Vehicle:
Title 42

STATE REGISTRATION FEES: 1/

Passenger Vehicles:2/	
2,000 lbs or less	$9.00
2,001 to 4,500 lbs	9.00+0.20/100lbs 3/
4,501 and over	16.10+0.60/100lbs 3/
Passenger Buses For Hire:	
$28.00+1.70/seat up to 14,+1.25 for each seat over 14.	
Motorcycles:	$6.00
Farm Trucks/Truck-Tractors:2/	
2,000 lbs or less	$9.20
2,001 to 4,500 lbs	9.20+0.20/100lbs 3/
4,501 to 5,000 lbs	16.10+.60/100lbs 3/
5,001 to 10,000 lbs	18.95+.45/l00lbs 3/
10,001 to 16,000lbs	42.20+1.20/100lbs 3/
16,001 and over	114.50+1.50/100lbs 3/
Colorado-Plated Commercial Trucks:2/	
2,000 lbs or less	$10.60
2,001 to 3,000 lbs	10.80+0.20/100 lbs 2/
3,001 to 3,500 lbs	13.20+0.20/100 lbs 3/
3,501 to 4,500 lbs	19.10+0.60/100 lbs 3/
4,501 to 10,000lbs	38.00/+2.00/100 lbs 3/
10,001 to 16,000	147.50+1.50/100 lbs 3/
School Buses:	
$18.00 plus 0.50 per seat over 25 seats	
Trailers:	
Under 2,000 lbs	$5.50
2,000 lbs or more	10.00
Semitrailers:	$10.00
Recreational Trucks: 2/, 4/	
2,000 lbs or less	$10.60
2,001 to 3,500 lbs	10.80+0.20/100 lbs 3/
3,501 to 4,500 lbs	19.10+0.60/100 lbs 3/
4,501 to 6,500 lbs	28.10+0.60/100 lbs 3/
Trailer Coaches:	$10.00
Motor Homes:	
2,000 lbs or less	$9.00
2,001 to 4,500 lbs	9.20+0.20/100 lbs 3/
4,501 to 6,500 lbs	16.10+0.60/100 lbs 3/
6,501 and over	27.80+0.30/100 lbs 3/

Other Registration Fees: 5/	
Radio, TV Call Letter Plates:	+$5.00
Amateur Radio Call Letter Plates:	+ 2.00
Motorcycle Dealer Plates:	
First plate	$ 26.00
Next five plates	8.50/plate
Six plus plates	11.00/plate
In Transit/Dealer Plates:	
First plate	$ 31.00
Next four plates	8.50/plate
Five plus plates	ll.00/plate
Personalized General Plates:	
First year	+$35.00
Transfers	13.00
Subsequent Renewals	+ 25.00
Designer Plates:	+$25.00
Personalized Designer Plates:	
First year	+$60.00
Transfers	13.00
Subsequent Renewals	+ 50.00
Driver License Fees:	
Original/Renewal	$15.00
Duplicate/Reissue:First	5.00
Duplicate/Reissue:Subsequent	10.00
Motorcycle Endorsement	1.00
Original/Renewal I.D. Card	3.50
Senior I.D. Card	0
Driver Control/Traffic Records Fees:	
Reinstatement	$40.00
Driver History	2.00
Duplicate Reg./Reg. Inform.	2.00
Investigator/Accident Report	2.00
1 year expiration date extension	3.00
Expiration date extension:military	0
Title Fees:	
Original(through County Clerk)	$5.50
Duplicate Title	3.50
Search Fee	2.00
Auto Dealer/Salesperson License Fees:	
Manufacturer/Distributor	$200.00
Dealer/Wholesaler(+ bond)	200.00
Additional Location	100.00
Change of Class	100.00
Salesperson(+ bond)	40.00
Transfer/Reissue	20.00

Emission Fees:

New Station License	$25.00
Renewal Station License	10.00
New Mechanic License	10.00
Renewal Station License	5.00
Veh. Emission Inspection	
Gas	9.00
Diesel	45.00

New Registration Fees (SB 89-159)
Intra- and Interstate GVW Trucks: 1/, 6/, 7/

Intrastate Vehicles:

Declared Weight	Miles Operated/Year		
	Under 10,000	10-30	30,000+
16,001- 30,000	$213-290	$421-466	$1,171- 1,337
30,001- 48,000	345-455	499-665	1,391- 1,557
48,001- 66,000	477-499	720-808	1,668- 1,833
66,001 and over	510-521	830-907	1,888-1,998

Interstate Vehicles:

Declared Weight	Fee
16,001- 30,000	$1,171.50- 1,336.50
30,001- 48,000	1,391.50- 1,556.50
48,001- 66,000	1,667.50- 1,832.50
66,001 and over	1,887.50- 1,997.50

END NOTES:

1/ Registration fees include the following additional fees if appropriate: $1.00 County Clerks, $1.50 Local Road-Building, and $0.50 Emission for Class A,B,& C vehicles. (See Ownership section) Emission-tested vehicles pay an additional $2.20; Colorado-based IRP vehicles pay an additional $1.50. All pay Emergency Medical Services surcharge of $1.

2/ Additional $12 if under 7 years old, $10 if 7-10 years old, and $7 if 10 years or older.

3/ Variable portion of the charge based on the difference between weight class and actual vehicle weight; 1-99 lbs is charged the rate for 100 lbs.

4/ "non-commercial pleasure" trucks weighing less than 6,501 pounds.

5/ Categories with a "+" pay for "basic" plate for their class before paying these fees.

6/ Weight, mileage, and fee categories are collapsed here. Special use and public utility trucks classified separately.

7/ Includes additional fee of $10 and an adjustment for the diesel fuel tax differential.

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Motor Vehicle Ownership:

Imposes a property tax that is apportioned between tax entities within the owner's county in the same ratio as other property taxes. Statutory rate schedules are applied to the vehicle's taxable value (given vehicle class).

Tax Classes: "A,B,& F" Tax Base 1/
"C & D" Tax Base 2/

"A" Includes motor vehicles & trailers used in interstate business to carry persons or property.
"B" Includes motor vehicles & trailers used in intrastate business to carry persons or property.
"C" Includes motor vehicles not included in "A or B".
"D" Utility trailers, camper-trailers, & trailer-coaches.
"F" Mobile machinery and self-propelled construction equipment.

% of Taxable Value by Vehicle Class & Age

Year of Service/Class	% Taxable Value
First/All	2.10%
Second/All	1.50%
Third/"A,B,C,D"	1.20%
Third/"F"	1.25%
Fourth/"A,B,C,D"	0.90%
Fourth/"F"	1.00%
Fifth-Ninth/"A,B,C,D" 3/	0.45%
Fifth/"F"	0.75%
Sixth-Tenth, etc./"F" 4/	0.50%
Tenth, etc./"A"	$10.00
Tenth,etc./"B,C"	$ 3.00
Tenth,etc./"D" 5/	0.45%

1/ 75% of manufacturer's suggested retail price.
2/ 85% of manufacturer's suggested retail price.
3/ or $10, whichever is greater.
4/ but not less than $5.
5/ or $3, whichever is greater.

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Sales, Use, & Tourism Promotion:
Title 39, Articles 26, 26.1

Sales/Use 3.0% of value
Tourism Promotion 0.2% of value

Sales tax is levied upon purchase price of all sales of tangible personal property at retail. Imposed on the purchaser, the vendor collects and remits. If no sales tax is paid, the buyer must remit use tax to DOR. Sales and use tax also applies to certain services(e.g. telephone service, some gas/electric service). In the case of tourism tax, imposition/collection-remission is as above. Taxable items include ski lift/admission tickets, lodging services, certain food/drink sales, rental automobiles and similar items.

Sales tax returns are due monthly (if tax liability is $300 or more) or quarterly (if tax liability is less than $ 300 on a monthly basis). Wholesale vendors of taxable property file annually. Vendors are allowed a discount of 3 1/3% of tax due to cover collection expense. Tourism tax vendors must file quarterly and pay tax by the 25th day of the month following the end of the quarter.

Severance:
Title 39, Article 29

Oil/Gas Production: 8/

Gross Income of	
$0 to 25,000	2% of gross income
25,001-100,000	$500+3% of excess above 25,000
100,001-300,000	2,750+4% of excess above 100,000
300,001 and over	10,750+5% of excess above 300,000

Metallic Minerals: 9/
2.25% of gross income exceeding $11 million; credit is allowed for up to 50% of liability.

Molybdenum:
$0.05/ton of ore

Oil Shale:
1 to 4% on gross production beginning 180 days after commercial viability; exemption of 15,000 tons shale ore or 10,000 barrels of oil per day.

Coal:
$0.36 per ton until FY1995 when rate rise to $0.60. First 25,000 tons (quarter) are exempt until FY2001. Underground mine production is allowed a 50% tax credit. Lignite coal (of standard D3888) is allowed a further 50% credit. The base tax rate is indexed to changes in the PPI.

Imposed upon all producers/interest (royalty) holders of the type of production shown above. Producers/interest holders must file annually and pay tax by the 15th day of the fourth month after the tax year close. Witholding/special return requirements apply to operators/first purchasers (who disburse interest/royalty payments).

ENDNOTES:

8/ 87.5% of ad valorem taxes paid is allowed as credit due for all income classes.
9/ Ad valorem taxes paid may be credited up to 50% of tax liability.

Summary of Senate (S.B.) and House Bills (H.B.) that pertain to taxes collected and/or administered by the Department of Revenue, and the Department's operation as a state agency. All bills were enacted by the Fifty-Seventh General Assembly, 1990 Second Regular Session. Effective dates are shown in parentheses.

ADMINISTRATION

SB 17

State Buildings Responsibility: Allows the Department of Administration to delegate certain responsibilities to state agencies. Also creates the Code Appeals Board for the purpose of considering State building code variances. (7/1/90)

SB 190

HUTF Allocation: Mandates the general assembly to appropriate funds from the Highway Users Tax Fund only to specific agencies. Redefines lane miles and expands the scope of the apportionment of county funds to cover "open, used and maintained" county roads. Requires an annual appropriation to the Department of Health before the rest of the fund is allocated to the Division of Highway Safety and the Division of Alcohol and Drug Abuse. (7/1/90)

HB 1119

Interest Computation for State Treasury Loans: Allows the State Treasurer to determine the rate of interest on loans advanced by the State for the purpose of providing working capital for business enterprises run by institutions of higher education or for other self-maintaining programs operated by state agencies. (7/1/90)

HB 1140

State Use of Recycled Paper: For public projects, allows the State Purchasing Director to award a bid preference of up to 10% to bidders who use recycled paper in the manufacture of the requested commodity or supplies. Additionally, the State Purchasing Director shall establish a goal to purchase paper products containing recycled paper equaling at least ten percent of the total volume of paper products purchased by the state. Within five years, and rising at a rate of ten percent per year, the share of recycled paper products purchased shall equal at least fifty percent of the paper products purchased by the State. (7/1/90)

HB 1176

Interest Rate on Delinquent Taxes: Allows the Department to collect an interest rate equal to the prime rate plus three points on underpayments, non-payments, or extensions of state taxes. The Department may waive the extra three points added to the interest rate if the amount due is paid within thirty days of notice. (1/1/91)

HB 1257

Motor Vehicles Used by Government Agencies: Sets incremental goals until fiscal year 1995 whereupon no less than forty percent of new motor vehicles purchased or leased by State agencies will operate on clean-burning alternative fuels. Provides that converting an existing motor vehicle in the State fleet to operate on a clean-burning fuel is equivalent, for purposes of meeting the stated goals, to purchasing or leasing a new vehicle that operates on a clean-burning alternative fuel. (6/7/90)

HB 1258

Tax Laws Administered by the Department of Revenue: Modifies current administrative law to include additional taxes under the provisions of Article 21, thereby allowing more uniform policies and procedures in administering taxes. This bill also allows organizers of special sales events the option of remitting the sales taxes of non-licensed retailers to the Department and also adjusts the fee on sales tax licenses to not more than sixteen dollars for a two-year period. (5/1/90)

HB 1301

State Purchasing: Requires the State Controller to submit a report concerning the travel expenses of each department. Gives the Executive Director of Purchasing the authority to sanction separate purchasing agencies and also to suspend those sanctions. Also requires the State to initiate the renewal or extension of a contract for supplies or services. (7/1/90)

HB 1306

Taxes and Tax Liens: Upon authorization and written request of (or on behalf of) a taxpayer, the Department may provide certificates of known taxes due from that taxpayer and may also provide copies and/or records of that person's taxes and consequently charge fees for those services. (1/1/91)

ALCOHOLIC BEVERAGE

HB 1068

Colorado Wine Act: Establishes the Colorado Wine Industry Development Board, the Colorado Wine Industry Development Fund, and licensing and regulatory standards for the promotion and development of the Colorado wine industry. Imposes an additional excise of $.01/liter on all wine sold/used in Colorado and a further excise tax on the sales/use of all wines produced by Colorado licensed wineries. Additionally, a separate excise tax is imposed upon the grapes purchased by Colorado licensed wineries. (7/1/90)

HB 1083

Changes to Colorado Liquor Code: Revises the definition of "Restaurant" as defined by C.R.S 12-47-103 to include to the list of merchandise that can be sold by restaurants, souvenir merchandise pertaining to the restaurant's theme or to historical or geographical association with the restaurant. HB 1083 also allows licensed establishments to obtain a special license (for an additional annual fee) for the extension of legal hours of operation on Sundays, (except for those Sundays that fall on December 25 or December 31). (7/1/90)

HB 1221

Consumption of Alcohol by Underaged Persons: Augments current law concerning the dispensation and the possession of alcohol by persons under twenty-one years of age by expanding the criminal code to include, as a Class two petty offense, the consumption of alcohol by persons under twenty-one years of age (without a parent or legal guardian's presence and consent). (5/22/90)

APPROPRIATIONS

HB 1294

Supplemental Appropriations for the Department of Revenue: Amends the 1989 General Appropriation Act to increase on net the total appropriation to the Department of Revenue. The general fund portion of the appropriation is increased and the cash funds portion decreased. (3/5/90)

HB 1317

General Appropriation Act (Long Bill): Makes appropriations for the expenses of the executive, legislative, and judicial departments of State government for the fiscal year beginning July 1, 1990. Sets the grand total of the operating budget at $5,045,715,292, of which $2,596,818,130 is from the General Fund, $ 1,333,844,747 is from cash funds, and $25,241,978 is from federal funds. (6/8/90)

INCOME TAX

SB 74

Limited Liability Companies: Creates and defines a separate business entity called a "limited liability company." (4/18/90)

HB 1033

Income Tax Credit on Historic Properties: Establishes an income tax credit for qualified costs incurred in the preservation of historic properties with a maximum credit of $2,000 per year plus 50% of the difference between the taxpayer's income tax liability and $2,000. The maximum credit allowable per property is $50,000 or 20% of the total qualified costs incurred for the preservation of that property, whichever is less. (1/1/91)

HB 1044

Distinguished Professors' Fund: Creates and transfers unused monies from the Military Retirement Income Tax Repayment Fund (Davis vs Michigan contingency fund) to the Colorado Legislative Distinguished Professors' Fund. The money would serve as a matching fund for endowed professorial chairs at Colorado universities. Also mandates the Department of Revenue to include in the Colorado 1990 personal income tax returns notices to all military retirees concerning filing claims for refund of overpayments of income tax on military retirement income earned when the claimant was under fifty-five years old. (5/8/90)

HB 1063

Income Tax Checkoff for Wildlife Program: Continues the income tax checkoff designation for the support of the Colorado Nongame Wildlife Program and expands the program to include endangered wildlife in Colorado. Establishes the Nongame and Endangered Wildlife Cash Fund. (1/1/91)

HB 1171

Enterprise Zones: Allows the Executive Director of Local Affairs to designate up to a maximum of sixteen (rather than twelve) enterprise zones and also eliminates some conditional qualifications for designation as an enterprise zone. The article has also been extended to remain in effect until 1998 rather than until 1994. (5/24/90)

HB 1178

Colorado Investment Deposits: Grants a maximum $20,000 exemption on interest earned on Colorado Investment Deposits—certificates of deposit issued by qualified Colorado financial institutions. Earmarks 50% of the loans funded by the deposits to be allocated among small businesses owned by minorities and/or women. (Income Tax Year 1990)

HB 1305

Uninsurable Health Insurance Plan: Creates a state health insurance plan for "uninsurable" Colorado residents. This plan will be funded through the collection of premiums; an additional charge of two to four dollars on Colorado income tax returns with adjusted gross incomes in excess of fifteen thousand dollars for years 1990 to 1993; and the money remaining in the special fund for Industrial Bank Moneys upon its termination. (7/1/90)

LOTTERY

SB 173

Capital Construction Projects: Allows the State Controller in consultation with the Capital Development Committee, to waive the six month capital construction completion requirement on certain projects funded with net lottery proceeds. (3/12/90)

HB 1181

State Lottery Ethical Standards: Conforms lottery statutes to the code of ethics set forth in CRS 24-18-101 by limiting the types of gratuities or gifts that may be accepted or offered to the lottery commissioners, lottery employees, and their immediate families. Also requires lotto tickets to be printed with a statement that lotto jackpot winners will be paid by means of an annuity. (5/4/90)

HB 1233

Lottery Regulations: Requires contractors supplying gaming equipment to the lottery to report any changes to, additions to, or deletions from information regarding the ownership of the contracting firms. Allows an independent CPA to inspect the drawing equipment rather than a commissioner and allows the Lottery Director to consider payment by lump sum or amortized annuity for lottery awards. Also allows winners to pledge their winnings as collateral. (4/10/90)

MOTOR VEHICLE AND DRIVER'S LICENSES

SB 36

Operating Port of Entry Weigh Stations: Allows the Department Director flexibility in closing Port of Entry stations for holidays or when deemed appropriate and also mandates that both permanent and mobile stations be equipped with accurate, certified weighing equipment. (4/9/90)

SB 38

Motor Vehicle Safety Standards: Imposes additional limitations on the qualified brake exemption on the front axle or tandem steering axle of trucks having three or more axles and also rescinds the options for emergency lighting equipment, requiring instead the placement of reflective triangles in specifically designated locations. This bill further requires motor carrier operators to attest in writing that they understand the State motor carrier safety standards; also increases the length trailers and semitrailers may be to meet the exemption from vehicle combination length limits; and revises the definition of a commercial vehicle. (4/20/90)

SB 39

Truck Registration Fees: Increases the registration fee for special use and public utility trucks as well as certain recreational vehicles in order to bring them into conformity with the $10 fee increase imposed by HB 1012 of the 1989 Special Session. (1/1/90)

SB 42

Voter Registration: Requires voter registration forms located at driver's license examination facilities to bear a statement informing the applicant that it is a misdemeanor to provide false information regarding personal qualifications for voter registration. (July 1, 1990)

SB 43

Age Requirements for Learner's Permits: Allows teenagers aged fifteen years and six months to obtain temporary instruction permits for driving motor vehicles. For those who are enrolled in a driver education course, the age limit is decreased from fifteen years and six months to fifteen years and three months. (7/1/90)

SB 202

Concerning Technical Defects on Traffic Tickets: Provides that a summons and complaint for a misdemeanor, petty offense, or misdemeanor traffic offense may not be dismissed solely on account of a technical defect in the document. Allows the prosecuting attorney to amend the technical defect upon oral motion at any time prior to or during the trial. (6/8/90)

HB 1002

Truck Lengths: Eliminates overall length restrictions on longer vehicle combinations, but establishes specific length limitations on semitrailers and trailers. Also allows the Department of Highways (DOH) to issue annual permits for vehicles that exceed the legal limits and allows DOH to designate routes to and from designated highway segments for over-length vehicles via rules and regulations. (4/5/90)

HB 1148

Ownership of Motor Vehicles: Creates two new fee categories for the payment of registration on vehicles exceeding 16,000 lbs. in weight and traveling 0-10,000 miles annually (in congruence with the repealed gross ton-mile tax). In addition, HB 1148 codifies existing motor vehicle registration practices; extends an exemption from specific ownership taxes to entities exempt from Colorado ad valorem taxes; extends credit towards subsequent payments for vehicle registration of Class F property disposed of prior to the expiration of its registration; authorizes the Department to issue permanent license plates; modifies the amount of time allowed to register Class F property; and revises the payment cycle on Class A property. Further, it repeals mandatory affidavits regarding the date of purchase and mileage of used cars for the sales of used cars. (4/16/90)

HB 1155
Motorcycle Operator Safety Training: Requires the Division of Highway Safety in the State Department of Highways to develop standards, rules, and regulations for a motorcycle operator training program and for a corresponding instructor training course which will be contracted out to private vendors for implementation. To fund the program, the Motorcycle Operator Safety Training Fund was created. An extra surcharge of one dollar will be added to the driver's license fees for which there is a motorcycle endorsement and an extra two dollars will be added to motorcycle registration fees; both surcharges will be deposited in the fund. (11/1/90)

HB 1185
Motor Vehicle Salvage Titles: Requires the purchasor or transferee of a titled motor vehicle that has become a salvage vehicle to obtain a salvage certificate title. If the vehicle subsequently is repaired to be roadworthy, the owner may obtain a Colorado certificate of title bearing a prominent "S" which specifies that the vehicle is a salvage vehicle that has been repaired. All subsequent titles must bear the stamp signifying that it is a repaired salvage vehicle. (10/1/90)

HB 1191
License Revocation Drug/Alcohol: Allows the court the option of revoking minor or provisional driver's licenses for three months on first offenses and requires the court to order immediate surrender of the offender's driver's license if convicted of a drug or alcohol related offense. (7/1/90)

HB 1208
Auto Insurance for Motor Vehicle Registration: As a condition for renewal or issuance of a motor vehicle registration, the applicant must affirm by signature that the motor vehicle being registered is currently insured and will thereafter be continuously covered. (7/1/90)

HB 1272
Strengthening Traffic Laws: Lowers the fees for the issuance of an instructional permit to ten dollars. Requires the immediate surrender of a driver's license upon conviction of any offense which requires the revocation of the license. Also allows the Department flexibility in rescheduling hearings for just cause. Expands the types of driving records that must be kept by the Department. Requires a ten day turn-around for sending conviction records from the court of jurisdiction to the Department. Prohibits license revocations from being served concurrently with previous or subsequent revocations. Re-defines "personal notice" of the denial, cancellation, suspension, or revocation of his/her license as the Department's service of the notice upon an attorney appearing on the licensee's behalf. Redefines the term "convicted" and "conviction." (7/1/90)

HB 1273
Motor Vehicle Dealer Recovery Fund: Increases the amount of the bond (which functions to reimburse customers who have suffered a loss or damages resulting from buying or selling a vehicle to a dealer) that motor vehicle dealers must reserve upon application for a dealer's license. The bond amount, previously $15,000, was increased to $20,000; after July 1, 1991, the amount will increase to $30,000. Also allows the motor vehicle dealer licensing board to issue a $2,500 fine and/or suspend the license of dealers or wholesalers who fail to honor drafts of checks issued to other dealers, wholesalers, auction houses, or consignors. (7/1/90)

SALES, USE, AND TOURISM TAXES
SB 33
County Lodging Tax: Extends the authority of counties to tax lodging expenditures. (5/6/90)

HB 1003
Sales Tax on Out-of-State Retailers: Contingent upon the passage of federal legislation authorizing states and localities to require out-of-state retailers to collect state and local sales/use tax, this bill establishes the means whereby the State or a political subdivision may collect sales or use taxes on purchases delivered within Colorado from out-of-state retailers. In addition, the out-of-state retailers would be allowed to choose to collect sales taxes on purchased items at either the actual state/local sales or use tax rate or an in-lieu-of rate which would be determined by the Director of the Department of Revenue. (Upon similar federal legislation)

HB 1062
Sales Tax Collections-Scientific & Cultural Districts: Provides that the petition or resolution for the formation of a scientific cultural district may include eligibility and distributional criteria for the monies to be collected by the proposed district. Upon affirmation of a petition or resolution with said eligibility and distributional requirements, such requirements would be binding upon the board of directors of the new district. (1/1/91)

HB 1081
Mass Transportation Sales Tax by Counties: Upon affirmation of county voters, counties outside the RTD district may levy and add an additional one-half of one percent to their respective local sales/use tax rates for the purpose of providing county mass transportation services. Furthermore, the seven percent limitation on sales/use tax rates may be waived specifically for the implementation of the tax increase. (5/4/90)

HB 1124
Sales Tax on Precious Metals: Exempts from sales/use taxation the purchase of precious metal bullion and coins. (4/17/90)

HB 1172
Baseball: Extends the district's ability to collect sales taxes for a baseball stadium to twenty rather than fifteen years and allows the board of the baseball district to submit the baseball ballot question at a primary election as well as at a general or special election. The amendments in this bill also allow the board to select a site for the stadium upon approval of the ballot issue rather than upon the granting of a major league franchise; modifies the membership of the baseball commission; revises the means by which special obligation bonds may be paid; limits the ability of the district to spend monies from special obligation bonds and sets up policies regarding the district's issuance of special obligation bonds. (voter approval granted 8/7/90)

HB 1193
Exemption of Direct Mail Advertising Materials: Exempts from sales taxation all direct mail advertising materials. (4/3/90)

SEVERANCE
HB 1326
Coal Severance Tax: Extends the exemption from severance tax of the first 25,000 tons of coal produced quarterly through June 30, 1995. After that date, the exemption would apply to only the first 8,000 tons of coal produced quarterly. (5/22/90)

MISCELLANEOUS
SB 163
General Fund Revenues: Reduces the percentage of excess revenue in the General Fund to be transferred to the Capital Construction Fund. (fiscal year 89-90)

SB 164
Severance Tax Proceeds: Extends the transfer of severance tax revenues normally credited to the Severance Tax Trust Fund to the General Fund. (fiscal year 90-91)

HB 1039
Time Frame for Retaining Business Records: Designates, unless elsewhere specified, that records or documents that must be kept by law, may be destroyed three years after the date of creation. (7/1/90)

HB 1049
Mattresses and Bedding: Deregulates the mattress and bedding industry in Colorado by eliminating the requirement that manufacturers obtain licenses and bedding stamps from the Department of Health. Also reduces the number of on-site inspections required; inspections will be initiated upon consumer complaints or requests. (7/1/90)

HB 1103
Sunrise/Sunset Review Process: Changes the termination dates of several regulatory agencies/regulatory functions of departments (including the Dealer Licensing Board) in order to more evenly distribute the sunset reviews by the Sunrise and Sunset Review Committee. Also stipulated is a maximum six-year life for any advisory committee created after July 1, 1990. (4/3/90)

HB 1122
Trade Names: Eliminates the requirement of corporations and limited partnerships operating under trade names to register with the Department of Revenue; registration is required only with the Secretary of State. (7/1/90)

Alcohol Beverages Net Revenues ---------- 28

Liquor Excises & Fees Over Time ---------- 28

Beer, Wine, & Spirits Gallonages ---------- 29

Violations Over Time ---------- 29

Licenses In Force ---------- 30

State Liquor Licenses Issued by Counties Over Time ---------- 31

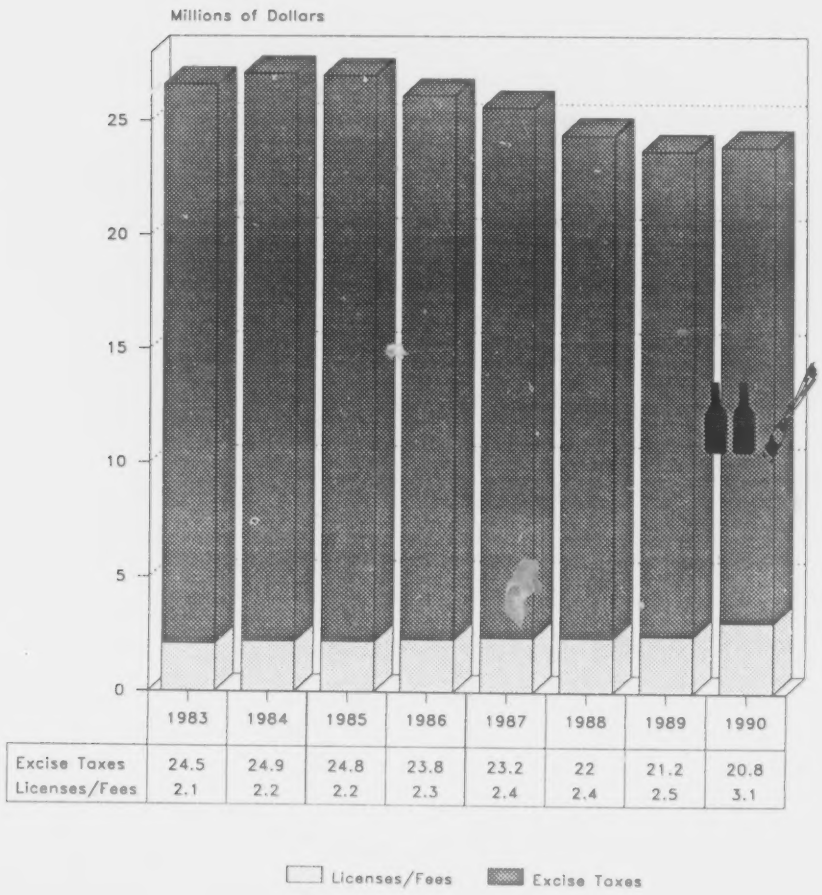
ALCOHOLIC BEVERAGE EXCISES & LICENSE FEES

Fiscal Years Ended June 30, 1988 to 1990

NET RECEIPTS:	1988	1989	1990
State License Fees	$499,490.20	$510,043.50	$1,144,682.83
85% Liquor Licenses (from local government)	1,929,056.37	1,969,278.72	1,953,714.24
TOTAL NET LICENSE FEES	**$2,428,546.57**	**$2,479,322.22**	**$3,098,397.07**
3.2% Beer Tax	$928,578.77	$1,145,030.52	$142,471.07
Repeal Beer Tax	5,614,544.29	5,360,123.97	6,279,394.49
Wine Tax	2,370,103.39	2,089,968.55	2,006,288.61
Spirituous Liquors Tax	13,051,466.99	12,572,862.25	12,406,637.75
TOTAL NET TAX RECEIPTS	**$21,964,693.44**	**$21,167,985.29**	**$20,834,791.92**
TOTAL NET REVENUES	**$24,393,240.01**	**$23,647,307.51**	**$23,933,188.99**

ALCOHOLIC BEVERAGE NET REVENUES

Fiscal Years 1983–1990



TAXABLE GALLONS OF BEER, WINE, & SPIRITS
Fiscal Years Ended June 30, 1981 to 1990

YEAR	BEER	WINE	SPIRITUOUS LIQUOR
1990	80,273,324	7,228,148	5,439,899
1989	81,314,431	7,535,024	5,513,837
1988	81,789,038	8,536,251	5,713,868
1987	84,805,661	9,382,689	6,043,365
1986	84,044,500	9,699,683	6,320,975
1985	85,670,923	9,427,575	6,738,836
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT
Fiscal Years Ended June 30, 1988 to 1990

ACTIONS:	1988*	1989	1990
State Administrative Actions	2	86	119
State Revocations	1	33	3
State Suspensions	1	35	72
State Denials	0	4	4
Division-Filed Court Cases	2	208	236
Division-Assisted Local Hearings	1	47	31
TOTAL	7	413	6510

* The Division's Field Enforcement program was discontinued for fiscal year 1987-88. The program has, however, been reinstated for subsequent years.

LIQUOR LICENSES IN FORCE BY TYPE

TYPE ISSUED:	FISCAL YEAR 1990
3.2% Retail Beer	2,149
3.2% Wholesale Beer	54
3.2% Beer Manufacturer	3
3.2% Beer Manufacturer(non-resident)	16
Retail Liquor Store	1,220
Liquor-Licensed Drug Store	57
Beer and Wine	243
Hotel & Restaurant Liquor	2,601
Hotel & Restaurant- Optional Premises	58
Club Liquor	254
Public Transportation Liquor	821
Manufacturer- Brewery	11
Manufacturer- Winery	0
Manufacturer- Distillery/Rectifier	0
Wholesale Liquor	42
Wholesale Beer	50
Importer- Malt Liquor	16
Importer- Vinous & Spirituous Liquor	240
Tavern Liquor	1,306
Arts Liquor	20
Racetrack Liquor	5
Limited Winery	5
Malt Liquor Manufacturer(non-resident)	50
Optional Premises	3
3.2% Special Events Permit	482
Beer, Wine, & Spirituous Liquor Special Events Permit	1,075
TOTAL LICENSES:	**10,781**

COUNTY-ISSUED STATE LIQUOR LICENSES
Calendar Years

COUNTY	1988	1989
Adams	589	482
Alamosa	83	57
Arapahoe	784	639
Archuleta	39	27
Baca	10	10
Bent	22	21
Boulder	638	456
Chaffee	102	80
Cheyenne	13	11
Clear Creek	77	56
Conejos	44	29
Costilla	47	31
Crowley	17	12
Custer	22	15
Delta	85	59
Denver	1,642	1,303
Dolores	27	11
Douglas	112	94
Eagle	231	177
Elbert	19	15
El Paso	795	711
Fremont	123	97
Garfield	194	144
Gilpin	42	24
Grand	139	110
Hinsdale	20	11
Huerfano	85	49
Jackson	22	18
Jefferson	853	681
Kiowa	5	5
Kit Carson	30	25
Lake	67	47
La Plata	209	153
Larimer	448	397

COUNTY	1988	1989
Las Animas	141	94
Lincoln	21	18
Logan	62	49
Mesa	269	22
Mineral	29	14
Moffat	67	42
Montezuma	89	69
Montrose	119	94
Morgan	71	64
Otero	100	71
Ouray	55	28
Park	90	60
Phillips	11	9
Pitkin	221	155
Prowers	59	48
Pueblo	595	405
Rio Blanco	45	27
Rio Grande	61	41
Routt	156	122
Saguache	42	29
San Juan	21	17
San Miguel	77	48
Sedgwick	17	17
Summit	248	178
Teller	76	59
Washington	29	19
Weld	412	287
Yuma	43	44
STATE TOTALS	**13,998**	**10,105**

Special Events		
Licenses:		
Liquor	1,035	1,083
3.2% Beer	489	499

Distributions of Cigarette Collections ---------- 34

State Cigarette Tax Collections Over Time ---------- 34

Tobacco Products Tax Collections ---------- 34

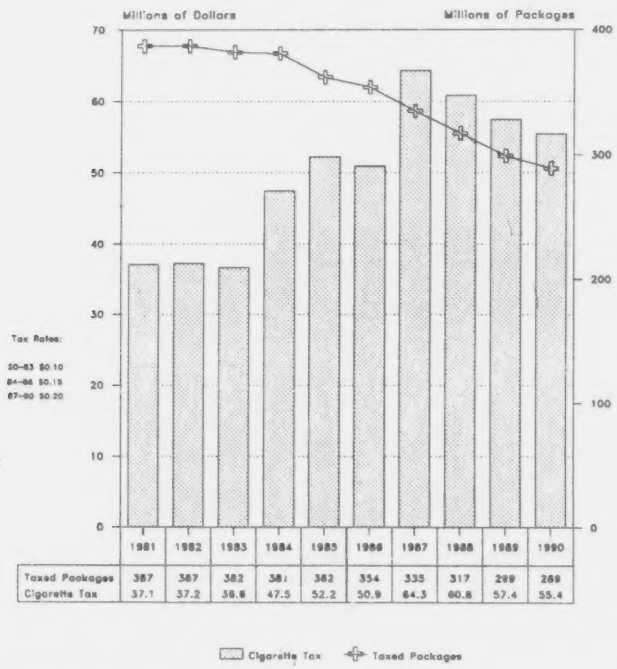
DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/

Fiscal Years 1981 to 1990

YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	% CH FROM PRIOR YEAR	STATE SHARE COLLECTIONS	% CH FROM PRIOR YEAR
1990	27	$15,043,310	-0.9	$40,403,175	-0.1
1989	27	16,606,767	-2.5	40,822,510	-6.7
1988	27	17,029,504	7.0	43,758,279	-9.6
1987	31 2/	15,913,104	-4.5	48,380,889	41.2
1986	31	16,653,701	-2.0	34,275,742	-2.6
1985	31	16,996,389	-3.7	35,198,497	17.7
1984	31 3/	17,648,342	-0.6	29,898,067	58.4
1983	46	17,757,664	-1.2	18,873,042	-1.7
1982	46	17,964,475	1.5	19,193,724	-1.2
1981	46	17,692,653	4.6	19,417,073	8.3

1/ Based on time of distribution rather than entitlement per statute
2/ Of first 15 cents only
3/ 46% From July 1, 1983 to October 31, 1983.

Colorado Cigarette Tax Collections
Fiscal Years 1981 to 1990



FY84 rate change was effective Nov 1

TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years Ended June 30, 1987 to 1990

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1990	$3,194,259	$12,493	$3,181,766
1989	2,953,371	69,287	2,884,084
1988	3,104,098	728	3,103,370
1987	1,957,672	4,152	1,953,520

Estate, Inheritance, & Gift Tax Activities ----------36

Estate, Inheritance, & Gift Tax Collections ----------36

ESTATE, INHERITANCE & GIFT TAX ACTIVITIES
Fiscal Years Ended June 30, 1988 to 1990

	1988	1989	1990
Returns and Documents Reviewed/Recorded:			
Estate Tax:			
Taxable Returns	574	525	582
Nontaxable Returns	1,184	1,036	990
Payment Documents	760	646	752
Inheritance Tax:			
New Returns	58	33	17
Amended Returns	18	8	3
Payment Documents	123	90	34
Releases of Lien Issued	161	119	52
Statements, Certificates & Receipts Issued:			
Estate Tax	1,819	1,566	1,512
Inheritance Tax	85	53	17
Gift Tax	1	4	1
Refunds Issued:			
Estate Tax	132	85	121
Inheritance Tax	8	4	1
Gift Tax	1	0	0

ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS
Fiscal Years Ended June 30, 1981 to 1990

YEAR	INHERITANCE TAX 1/	GIFT TAX	ESTATE TAX 2/	Total
1990	$5,534	$39,950	$21,249,990	$21,295,474
1989	132,887	53,159	16,016,468	16,202,514
1988	-168,274	3,657	13,313,337	13,148,720
1987	108,744	19,965	18,087,074	18,215,783
1986	146,597	2,784	12,913,863	13,063,244
1985	51,053	1,612	13,787,707	13,840,372
1984	55,120	2,394	10,256,413	10,313,927
1983	251,254	42,556	8,543,908	8,837,718
1982	1,582,657	198,042	10,962,933	12,743,632
1981	2,001,326	431,532	4,978,311	7,411,169

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee
2/ Tax effective January 1,1980

Taxable and Nontaxable Returns ---------- 38

Surtax and Alternative Minimum Tax ---------- 38

Tax Liability and Credits ---------- 39

State Income Tax Liability Over Time ---------- 39

Refunds Issued ---------- 40

Old Age Property Tax and Heating Credit Returns Filed ---------- 41

Income Tax Checkoffs: Returns and Collections ---------- 41

Income Tax Cash Flow by Taxpayer Type Over Time ---------- 42

Income Tax Collections Over Time ---------- 42

TAXABLE AND NONTAXABLE RETURNS 1/
July 1, 1989 through June 30, 1990

TYPE OF RETURN	TOTAL:	TAXABLE:	NONTAXABLE
Individual 2/	1,629,519	1,239,345	390,174
Corporation	63,669	19,001	44,668
Fiduciary	18,047	10,112	7,935
Partnership 3/	18,214	0	18,214
TOTALS	1,729,449	1,268,458	460,991

1/ Includes amended returns
2/ Includes returns filed solely for property/heat tax refunds.
3/ Information-only returns

SURTAX & ALTERNATIVE MINIMUM TAXES
Fiscal Years Ended June 30, 1981 to 1990

YEAR	SURTAX 1/	ALTERNATIVE MINIMUM TAX 2/
1990	$111,529	$2,027,109
1989	87,060	3,212,294
1988	3,769,909	1,619,904
1987	14,359,209	
1986	14,473,131	
1985	13,445,716	
1984	12,611,792	
1983	12,742,546	
1982	10,306,728	
1981	7,016,033	

1/ The surtax on interest and dividend income in excess of $15,000 was repealed by HB 1331, 1987 Session. Surtax amounts recorded during fiscal year 1988 and after are from delinquent returns or returns filed on extension.
2/ The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.75% of the Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state/municipal bond interest) exceeds the Colorado normal tax. Includes fidiciary returns.

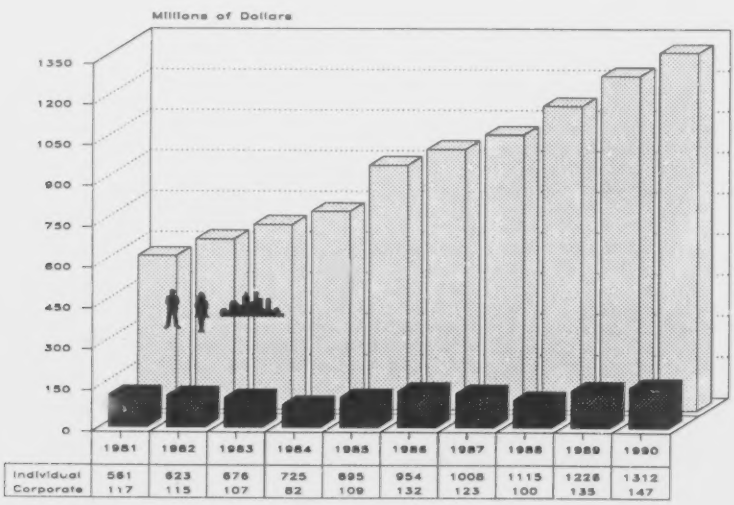
TAX LIABILITY & CREDITS
Fiscal Year 1990

		INDIVIDUAL	FIDUCIARY	CORPORATE
		Thousands of Dollars		
TAX LIABILITY:				
Normal Tax		$1,304,589	$7,324	$147,067
Surtax		112	0	0
Alternative Minimum Tax		1,907	120	0
Investment Credit Recapture		101	2,474	149
Net Interest		1,404	-6	736
Penalty		6,680	7	351
TOTAL LIABILITY:		**$1,314,793**	**$9,919**	**$148,303**
TAX CREDITS:				
104 CR Credits	1/	$24,810	$157	$0
Property/Rent/Heat		16,287	0	0
Enterprise Zone Investment		*	0	1,787
Enterprise Zone Employee		*	0	1,694
New Business Facility		0	0	1,976
Investment Tax		*	0	6,290
Inventory Tax		0	0	129
Impact Assistance		0	0	-115
Commercial Energy		*	0	666
Other Credits		0	0	104
TOTAL CREDITS:		**$41,097**	**$157**	**$12,531**
NET TAX LIABILITY		**$1,273,696**	**$9,762**	**$135,772**

1/ Includes credit for taxes paid to other states, residential, and commercial energy credits, investment tax credit carryover, enterprise zone credit and credit for prior year minimum tax.

* Included in 104 CR credits

INCOME TAX LIABILITY
Fiscal Years 1981 to 1990



NOTE: Individual & Fiduciary combined

REFUNDS ISSUED IN FISCAL YEAR 1990

YEAR	NUMBER OF RETURNS	TOTAL REFUND	AVERAGE REFUND PER RETURN
Individual Income Tax:			
1990	1,060,018	$258,413,937	$243.78
1989	1,021,895	247,718,217	242.41
1988	907,661	231,137,639	254.65
1987	955,713	260,591,151	272.67
1986	976,530	270,233,983	276.73
1985	998,704	267,270,415	267.62
1984	1,013,408	269,589,644	266.02
1983	1,096,106	281,049,788	256.41
1982	1,132,776	305,830,077	269.98
1981	1,171,115	307,790,037	262.82
Corporate Income Tax:			
1990	3,511	$35,004,175	$9,857.55
1989	3,551	27,390,724	7,713.52
1988	3,874	27,653,439	7,138.21
1987	4,930	27,585,124	5,595.36
1986	5,752	22,801,519	3,964.10
1985	9,047	44,094,871	4,873.98
1984	11,168	47,626,557	4,264.56
1983	13,800	49,874,549	3,614.10
1982	9,494	37,296,225	3,928.40
1981	7,715	22,167,919	2,873.35
Fiduciary Income Tax:			
1990	802	$422,352	$526.62
1989	1,185	1,249,933	1,054.80
1988	744	405,056	544.43
1987	559	366,567	655.75
1986	610	315,763	517.64
1985	490	187,562	382.78
1984	517	332,723	643.56
1983	567	446,227	787.00
1982	433	345,801	798.62
1981	419	111,021	264.97

RETURNS FILED FOR OLD AGE PROPERTY TAX & HEAT CREDITS
Fiscal Years Ended June 30, 1981 to 1990

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
1990	43,746	$16,287,110	$372
1989	44,721	16,197,330	362
1988	42,590	14,823,024	348
1987	44,197	15,278,364	346
1986	45,017	15,629,231	347
1985	49,008	17,699,622	361
1984	50,583	17,976,907	355
1983	54,464	18,728,749	344
1982	60,487	20,685,027	342
1981	70,954	24,043,404	339

INDIVIDUAL INCOME TAX CHECKOFFS 1/
NUMBER OF RETURNS & DONATIONS
Fiscal Years Ended June 30, 1981 to 1990

	NONGAME WILDLIFE		*DOMESTIC ABUSE 2/*		*OLYMPIC COMMITTEE 2/ 3/*	
YEAR	RETURNS	DONATIONS	RETURNS	DONATIONS	RETURNS	DONATIONS
1990	58,923	$407,468	41,842	$248,254	24,839	$101,426
1989	63,816	514,799	43,046	273,686	26,438	131,183
1988	54,607	371,782	38,510	261,077	1,266	4,702
1987	55,545	406,464	34,317	221,788	23,150	61,643
1986	56,194	372,660	35,145	218,757	24,709	161,292
1985	61,553	397,533	38,639	231,316	27,178	117,627
1984	83,712	458,758	44,838	215,361	40,382	180,886
1983	103,827	552,449				
1982	126,881	691,946				
1981	142,495	705,570				

	VETERANS MEMORIAL 4/		*HOMELESS PREVENTION*	
YEAR	RETURNS	DONATIONS	RETURNS	DONATIONS
1990	982	$8,144	41,428	$244,862
1989	35,260	190,236		

1/ Revised to reflect adjustments and transfers.

2/ Checkoff effective for CY1983 returns.

3/ The Olympic Committee checkoff was not in effect for the '87 tax year.

4/ CY88 only.

INCOME TAX CASH FLOW

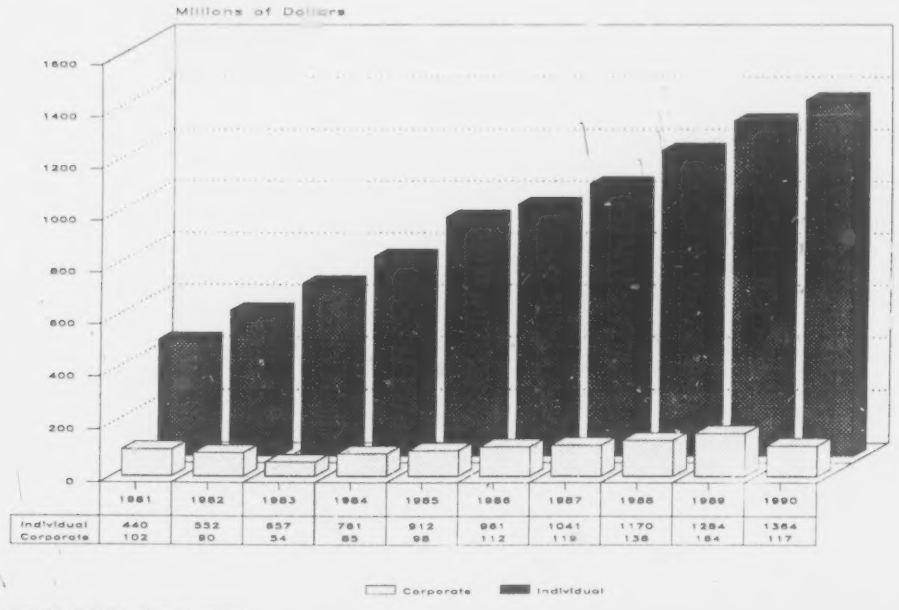
Fiscal Years 1981 to 1990

Millions of Dollars

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
INDIVIDUAL TAX*						
1990	$1,258.4	$196.2	$157.2	$1,611.8	$258.8	$1,353.0
1989	1,189.9	217.4	160.6	1,533.0	248.9	1,284.1
1988	1,101.3	151.8	147.9	1,401.0	231.5	1,169.5
1987	1,037.5	133.9	130.6	1,302.0	261.0	1,041.0
1986	1,010.8	108.2	112.8	1,231.8	270.5	961.3
1985	973.0	101.2	105.2	1,179.4	267.5	911.9
1984	868.2	84.0	78.7	1,030.9	269.9	761.0
1983	787.8	79.2	71.2	938.2	281.4	656.8
1982	746.4	63.5	47.7	857.6	306.1	551.5
1981	656.8	53.2	37.5	747.5	307.9	439.6
CORPORATE TAX:						
1990	$0.0	$123.3	$28.8	$152.1	$35.0	$117.1
1989	0.0	147.6	43.3	190.9	27.4	163.5
1988	0.0	129.2	36.9	166.1	27.7	138.4
1987	0.0	102.2	44.2	146.4	27.6	118.8
1986	0.0	95.8	39.1	137.9	22.8	112.1
1985	0.0	105.6	36.3	141.9	44.1	97.8
1984	0.0	99.0	33.7	132.7	47.6	85.1
1983	0.0	74.7	29.0	103.7	49.9	53.8
1982	0.0	93.8	33.0	126.8	37.3	89.5
1981	0.0	90.6	33.8	124.4	22.2	102.2

* Includes fiduciary

INCOME TAX COLLECTIONS
Fiscal Years 1981 to 1990



Note: Individual & fiduciary combined

Lottery Fund Distribution: 1990 and Cumulative ----------44

Lottery Game Sales ----------44

COLORADO LOTTERY

Fiscal Year 89-90 was the seventh year of operation for the Colorado Lottery. A resurging instant "scratch" game coupled with the maturation of the "Lotto" game produced sales that were significantly above projections.

Ticket sales totaled $140.1 million in FY90 with $80.06 million from the scratch version and $60.06 million from Lotto. These ticket sales allowed fund recipients to share in the distribution of $40,875,619 of Lottery revenues.

LOTTERY FUND DISTRIBUTIONS: History and FY 1990

Fiscal Years 1983 to 1989	Distribution FY83 through FY90	Fiscal Year 1990	Cumulative
Capital Construction Fund	$115,408,874	$26,395,520	$141,804,394
Parks And Outdoor Recreation	23,081,775	2,896,020	25,977,795
Conservation Trust Fund	92,327,099	11,584,079	103,911,178
of which:			
Counties	20,803,916	2,525,796	23,329,712
Cities	58,609,346	7,353,936	65,963,282
Towns	4,131,942	528,913	4,660,855
Special Districts	8,781,895	1,175,433	9,957,328
GRAND TOTAL	$230,817,748	$40,875,619	$271,693,367

INSTANT GAMES OFFERED DURING FISCAL YEAR 1990 1/

Game	Days on Sale	Gross Sales
Baseball	73	$10,062,991
7-11-21	61	9,854,112
Lucky Duck	82	9,993,763
Football	76	5,355,454
High Card	90	11,070,344
Winner Take All	84	10,117,807
Lucky 7's	77	10,046,660
Blackjack	65	10,120,097
Money Spree	104	11,938,654
Fabulous Fifties	124	10,921,280

1/ Because of overlapping game sales and play periods, totals were not computed.

Gross Fuel Gallonage, Gallonage Exempted, and Gross Taxable Gallonage -------46

Gross Fuel Tax Collections Over Time ----------46

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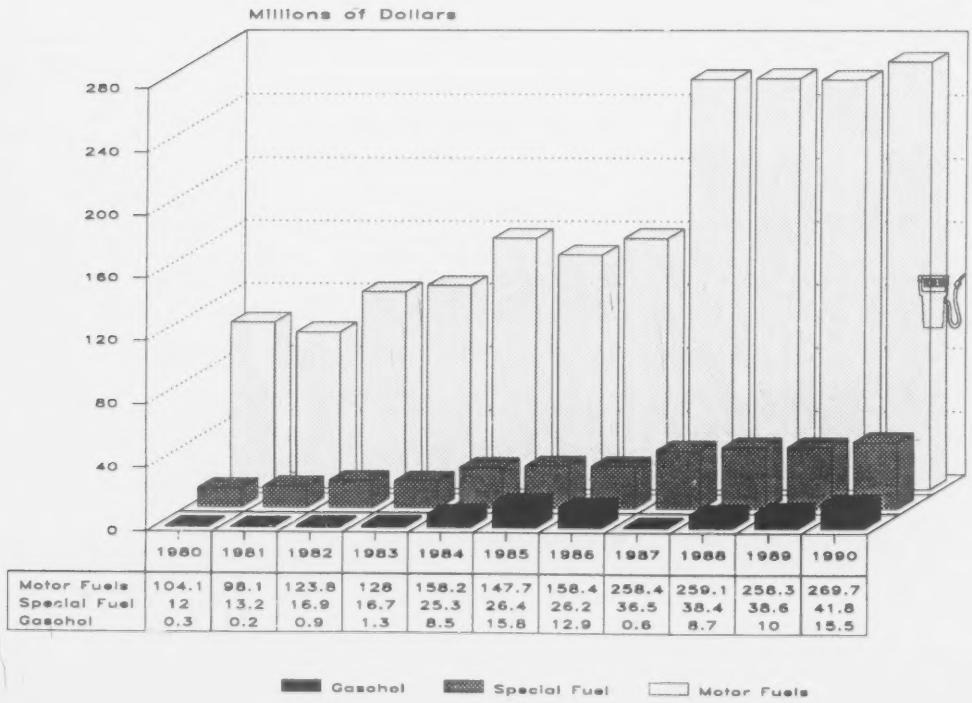
GROSS FUEL GALLONS, GALLONS EXEMPTED AND GROSS TAXABLE GALLONAGE

Fiscal Years 1989 and 1990

Thousands of Gallons	1989	1990	Increase (decrease) '90 over '89	% CH '90 over '89
Gallonage Received:				
Gross: Gasoline/Gasohol	1,653,452	1,641,224	-12,228	-0.7%
Gross: Special Fuel	201,349	230,657	29,308	14.6%
TOTAL GROSS	**1,854,801**	**1,871,881**	17,080	**0.9%**
LESS:				
2% Allowance: Gasoline/Gasohol	32,067	31,566	-5[illegible]	-1.6%
1/2% Allowance: Gasoline/Gasohol	7,856	7,734	-122	-1.6%
1% Allowance: Special Fuel	2,013	2,307	294	14.6%
TOTAL ALLOWANCES	**41,936**	**41,607**	-329	**-0.8%**
NET GALLONAGE RECEIVED	1,812,865	1,830,274	17,409	1.0%
LESS: EXEMPTIONS				
Sales to U.S. Government	3,198	2,800	-398	-12.4%
Exports	21,495	36,047	14,552	67.7%
State of Colorado	25,109	22,814	-2,295	-9.1%
Misc. Credits	317	259	-58	-18.3%
TOTAL EXEMPTIONS	**50,119**	**61,920**	11,801	**23.5%**
GROSS TAXABLE GALLONAGE	**1,762,746**	**1,768,354**	5,608	**0.3%**

Gross Fuel Tax Collections
Fiscal Years 1980 to 1990



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Motor Fuels	104.1	98.1	123.8	128	158.2	147.7	158.4	258.4	259.1	258.3	269.7
Special Fuel	12	13.2	16.9	16.7	25.3	26.4	26.2	36.5	38.4	38.6	41.8
Gasohol	0.3	0.2	0.9	1.3	8.5	15.8	12.9	0.6	8.7	10	15.5

MOTOR & SPECIAL FUEL TAX REFUNDS BY USE

Fiscal Years 1989 & 1990

USE	1989	1990	% CH '90 over '89
Agriculture	$2,843,237	$2,946,693	3.64 %
Cities and Towns	66,043	52,065	-21.16
Construction	104,743	75,608	-27.82
Counties	23,984	15,788	-34.17
Federal Government	0	0	-
Fire Protection Districts	4,482	3,086	-31.15
Industry	262,238	341,856	30.36
Irrigation Districts	2,342	3,534	50.90
Motor Boats	24,897	24,195	-2.82
Recreation Districts	0	0	-
School Districts	97,168	87,333	-10.12
Soil Conservatiion Districts	115	147	27.83
Special Districts	16,317	18,934	16.04
Water Conservation Districts	2,536	4,700	85.33
Others	882,152	337,096	-61.79
Political Subdivisions	11,717	8,044	-31.35
TOTAL REFUNDS FOR MOTOR FUEL	**$4,341,971**	**$3,919,080**	**-9.74 %**
SPECIAL FUEL	**$42,141**	**$475,035**	**1,027.25 %**
TOTAL REFUNDS FOR MOTOR AND SPECIAL FUEL	**$4,384,112**	**$4,394,115**	**0.23 %**

TOTALS: GROSS GASOLINE, GASOHOL, & SPECIAL FUELS GALLONAGE 1/

Fiscal Years 1986-1990

YEAR	1986	1987	1988	1989	1990	%CH FROM 1989
JULY	168,139,724	161,116,176	160,334,063	159,930,388	162,687,492	1.7
AUGUST	170,667,585	182,184,013	164,587,763	162,978,253	178,497,869	9.5
SEPTEMBER	147,085,967	156,935,305	152,159,430	151,460,827	153,254,569	1.2
OCTOBER	149,203,181	157,328,115	146,908,049	154,385,183	156,880,983	1.6
NOVEMBER	134,719,211	139,237,380	132,351,059	144,098,335	144,838,673	0.5
DECEMBER	141,951,839	150,287,783	145,138,827	144,416,669	169,912,747	17.7
JANUARY	143,935,029	136,906,007	132,263,677	129,367,398	149,247,136	15.4
FEBRUARY	128,890,050	119,085,155	126,835,309	125,184,650	130,400,352	4.2
MARCH	155,199,889	148,230,904	143,893,674	148,077,643	157,321,684	6.2
APRIL	143,649,944	141,533,111	142,295,684	140,718,970	146,050,478	3.8
MAY	153,418,955	146,321,719	143,595,316	144,459,392	162,361,404	12.4
JUNE	174,123,010	163,194,282	160,576,773	154,582,405	160,400,516	3.8
TOTALS	1,810,984,384	1,802,359,950	1,750,939,624	~~1,759,660,113~~ 1,854,800,521	1,871,853,903	
Percentage change from prior year		-0.5%	-2.9%	0.5%	6.4%	

1/ This report represents liability for gasoline, gasohol, and fuel received by motor fuel distributors from July through June.

GROSS MONTHLY GASOLINE GALLONAGE 1/

FY1986-1990

YEAR	1986	1987	1988	1989	1990
JULY	137,831,134	143,331,044	138,905,849	143,676,665	138,204,759
AUGUST	137,402,876	164,939,420	146,046,233	156,487,303	150,545,333
SEPTEMBER	116,176,948	136,965,803	130,163,096	132,385,430	130,670,514
OCTOBER	113,302,860	138,460,769	127,990,890	141,823,865	122,197,088
NOVEMBER	99,249,635	125,465,669	115,581,183	124,428,220	116,409,112
DECEMBER	103,539,192	133,180,781	124,839,718	119,301,001	140,494,792
JANUARY	113,454,385	124,154,737	115,092,550	112,850,516	124,038,193
FEBRUARY	103,209,414	106,704,586	109,913,489	108,381,636	106,869,485
MARCH	125,403,164	131,800,108	119,729,909	133,802,212	136,040,583
APRIL	118,617,905	126,926,766	122,146,413	129,319,879	120,605,221
MAY	128,838,451	131,848,879	123,598,762	159,519,923	136,767,082
JUNE	149,115,231	144,530,400	135,670,447	133,241,964	135,509,220
TOTALS	1,446,141,195	1,608,308,962	1,509,678,539	1,595,218,614	1,558,351,382
Percentage change from prior year		11.2%	-6.1%	5.7%	-2.3%

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.

Note: This report includes gasohol from 12/86 to 6/87

GROSS MONTHLY SPECIAL FUEL GALLONAGE 1/
FY1986-1990

YEAR	1986	1987	1988	1989	1990
JULY	17,971,485	14,765,615	15,900,943	15,129,488	20,219,228
AUGUST	18,846,413	15,940,407	15,477,767	16,009,135	23,721,233
SEPTEMBER	18,988,979	18,495,083	18,502,340	21,086,580	19,450,502
OCTOBER	16,471,913	16,469,272	16,155,040	15,311,787	19,316,834
NOVEMBER	15,616,934	13,771,710	13,721,805	14,567,135	20,933,359
DECEMBER	19,155,558	17,107,011	17,132,995	19,617,055	19,288,628
JANUARY	15,160,425	12,751,270	12,608,431	11,811,028	17,988,708
FEBRUARY	14,451,665	12,380,569	12,290,541	11,645,924	16,560,616
MARCH	17,887,105	16,430,795	18,383,091	16,369,305	16,518,555
APRIL	15,108,375	14,606,345	13,406,430	16,761,027	19,218,358
MAY	16,147,995	14,472,840	14,337,197	20,684,177	19,072,219
JUNE	19,555,344	18,663,881	20,928,618	22,356,161	18,369,193
TOTALS	**205,362,191**	**185,854,798**	**188,845,198**	**201,348,802**	**230,657,433**
Percentage change from prior year		-9.5%	1.6%	6.6%	14.6%

1/ This report represents liability for special fuel received by motor fuel distributors July through June.

GROSS MONTHLY GASOHOL GALLONAGE 1/
FY1986-1990

YEAR	1986	1987 2/	1988	1989	1990
JULY	12,337,105	3,019,517	5,527,271	2,361,296	4,263,505
AUGUST	14,418,296	1,304,187	3,063,763	1,771,975	4,231,303
SEPTEMBER	11,920,040	1,474,419	3,493,994	1,786,647	3,133,553
OCTOBER	19,428,408	2,398,074	2,762,119	4,948,045	15,367,061
NOVEMBER	19,852,642	*	3,048,070	7,259,472	7,496,202
DECEMBER	19,257,089	*	3,166,114	6,226,816	10,129,327
JANUARY	15,320,218	*	4,562,696	5,461,609	7,220,235
FEBRUARY	11,228,971	*	4,631,279	5,597,580	6,970,251
MARCH	11,909,620	*	5,780,675	6,394,511	4,762,546
APRIL	9,923,664	*	6,742,841	5,158,340	6,226,899
MAY	8,432,509	*	5,659,358	6,889,740	6,522,103
JUNE	5,452,435	*	3,977,708	4,377,074	6,522,103
TOTALS	**159,480,997**	**8,196,197**	**52,415,888**	**58,233,105**	**82,845,088**
Percentage change from prior year		-85.9%	81.1%	11.1%	42.3%

1/ This report represents liability for gasohol received by motor fuel distributors July through June.

2/ Changes computed on July-October reports.

* Included in the Gasoline Gallonage

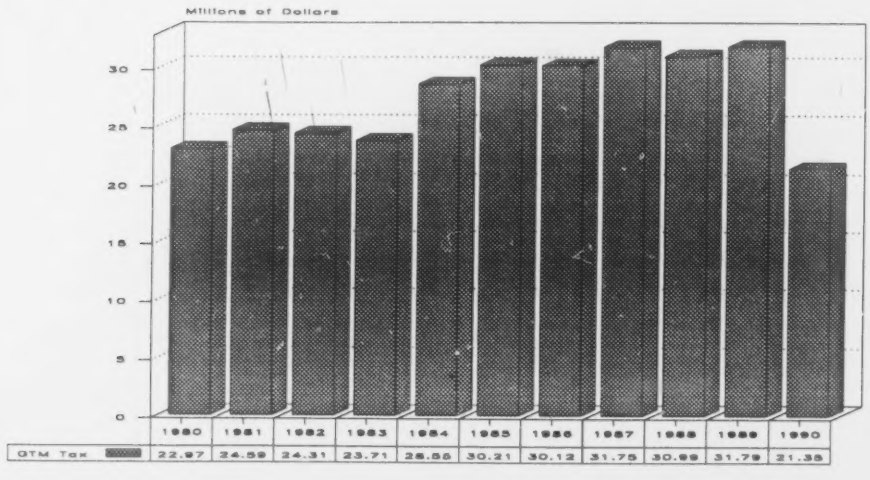
PORT OF ENTRY TRUCK ACTIVITIES
Fiscal Years Ended June 30, 1980-1989

	1988	1989	1990
Number of Trucks Cleared	4,166,958	3,872,974	3,786,759
Number of Trucks Weighed	3,236,202	3,330,532	3,329,333
Special Fuel Permits	72,918	69,175	48,943
Agricultural Licenses	2,219	3,140	2,217
Number of Health and Brand Inspections	62,758	48,086	46,268
Agricultural Inspection Certificates	31,640	27,618	24,555
Hazardous Material Permits	2,813	3,327	3,215

PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT
Fiscal Year Ended June 30, 1990

PORT	CLEARED	WEIGHED
CORTEZ	184,357	148,020
DUMONT	335,801	320,477
FORT COLLINS	567,385	539,492
FORT GARLAND	70,934	44,238
FORT MORGAN	387,355	274,888
LAMAR	272,165	252,191
LIMON	517,709	499,840
LOMA	256,724	226,183
MONUMENT	634,433	559,340
PLATTEVILLE	158,073	124,110
TRINIDAD	273,001	253,786
MOBILE UNITS	128,822	86,738
TOTAL	**3,786,759**	**3,329,333**

COLORADO NET GTM COLLECTIONS
Fiscal Year 1980 to 1990



Senate Bill 188, effective on 1/1/90, eliminated the GTM tax

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Driver Restraint Actions Over Time ---------- 52

Driver Control Activities ---------- 53

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TRAFFIC RECORDS ACTIVITY

Fiscal Year Ending June 30, 1990

Number of Penalty Assessments	234,536
Penalty Assessment Collections	$4,294,988

DEALER LICENSING ACTIVITY

Licenses Processed	15,186
Dealer/Saleperson License Revenues	$1,047,855

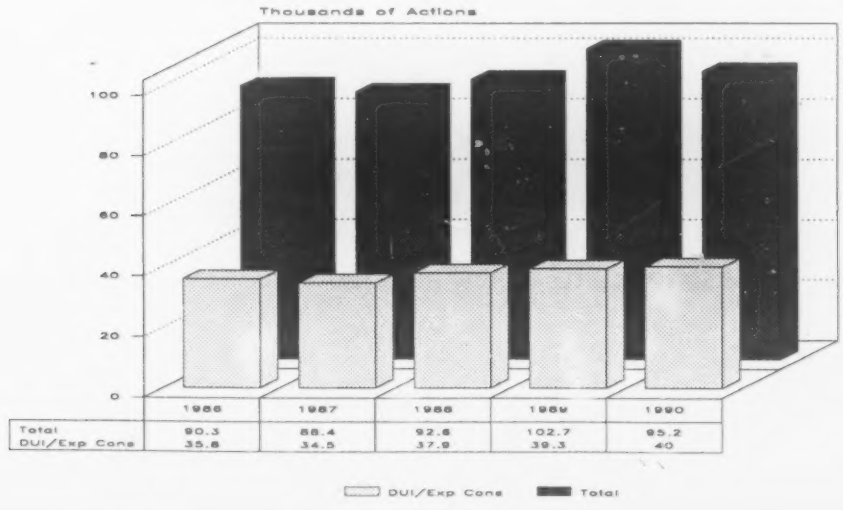
TITLES ACTIVITY

Title Applications Received	1,105,174
Title Revenues	$2,886,418

MOTOR VEHICLE EMISSIONS PROGRAM

Licenses:	
Stations Licensed	359
Stations Renewed	1,304
Mechanics Licensed	1,854
Mechanics Renewed	2,390
Vehicle Inspection Reports Issued	2,579,108
Collections:	
Station Licenses	$8,975
Station Renewals	$13,040
Mechanics' Licenses	$18,540
Mechanics' Renewals	$11,950
TOTAL EMISSIONS COLLECTIONS	**$52,505**

ALCOHOL—RELATED RESTRAINT &
TOTAL RESTRAINT ACTIONS FY 86—90



DRIVER CONTROL ACTIVITIES

	Fiscal Year Ending June 30, 1990
Restraint Actions: Suspensions	
Financial Responsibility	2,233
Point System Violations	10,601
Driving Under the Influence	750
All Other	22,390
Total Suspensions:	**35,974**
Restraint Actions: Revocations	
Driving Under the Influence	923
Express Consent	18,303
All Other	7,886
Total Revocations:	**27,112**
Restraint Actions: Denials	
Point System Violations	4,595
Driving Under the Influence	9,691
Express Consent	10,316
All Other	4,208
Total Denials	**28,810**
Restraint Actions: Cancellations-Denials	
License Exam Failure	526
Application for License Under Restraint	351
All Other	419
Total Cancellation-Denials	**1,296**
Cancellations:	
Default Infractions	233
All Other	1,794
Total Cancellations	**2,027**
TOTAL RESTRAINT ACTIONS	**95,219**
LICENSE REINSTATEMENTS	**68,132**
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	**51,227**

DRIVER'S LICENSE ACTIVITIES

Fiscal Year Ending June 30, 1990

	STATE OFFICES	COUNTY OFFICES	TOTAL OFFICES
TYPE OF LICENSE ISSUED			
Adult Licenses	643,142	5,354	648,496
Provisional Licenses	44,951	351	45,302
Minor Licenses	4,811	18	4,829
Motorcycle-Only Licenses	136	10	146
Total Licenses Issued:	**693,040**	**5,733**	**698,773**
TYPE OF PERMIT ISSUED			
Adult Instructional Permits	16,431	11	16,442
Provisional Instruction Permits	4,824	12	4,836
Minor Instructional Permits	38,478	376	38,854
Motorcycle Instructional Permits	3,584	6	3,590
Total Permits Issued.	**63,317**	**405**	**63,722**
TOTAL LICENSES & PERMITS:	**756,357**	**6,138**	**762,495**
ENDORSEMENTS/ MISCELLANEOUS			
Motorcycle Endorsements	8,098	57	8,155
Colorado I.D. Cards	68,231	131	78,615
Change of Name/Address	175,780	755	181,218
EXAMINATIONS			
Written Tests Passed	270,093	1,799	271,892
Written Tests Failed	71,313	672	71,985
Driver Roadtests Passed	95,902	664	96,566
Driver Roadtests Failed	11,741	22	11,763
Vision Referrals	183	106	3,289
Physical Referrals	1,527	20	1,547
Oral Examinations	5,003	15	5,018
Special Reexaminations	1,881	10	1,891
REISSUES	**112,562**	**504**	**113,066**
VOTER REGISTRATIONS	**124,937**	**280**	**125,217**

VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/
CALENDAR YEAR 1989

COUNTY	REGISTRATIONS	LICENSE FEES	OWNERSHIP TAX
ADAMS	376,499	$4,849,034	$11,366,012
ALAMOSA	19,710	205,684	491,662
ARAPAHOE	504,970	7,221,131	20,956,975
ARCHULETA	8,490	95,386	268,529
BACA	11,512	118,951	224,270
BENT	8,811	82,292	179,030
BOULDER	338,653	2,653,138	10,274,998
CHAFFEE	24,290	233,209	545,234
CHEYENNE	4,718	66,013	178,265
CLEAR CREEK	15,139	165,990	494,323
CONEJOS	11,822	123,042	239,348
COSTILLA	5,072	58,787	135,967
CROWLEY	5,088	51,607	113,601
CUSTER	4,343	48,458	121,338
DELTA	36,679	415,295	804,095
DENVER	545,572	5,157,374	17,986,788
DOLORES	3,460	36,740	73,488
DOUGLAS	78,102	1,214,078	4,157,217
EAGLE	36,051	370,529	1,505,269
ELBERT	19,391	198,095	572,451
EL PASO	463,399	4,317,227	14,534,997
FREMONT	46,434	481,228	1,141,478
GARFIELD	49,746	517,195	1,577,089
GILPIN	7,053	77,870	187,780
GRAND	19,047	225,841	656,480
GUNNISON	17,105	173,123	430,537
HINSDALE	1,885	18,396	35,675
HUERFANO	7,792	115,398	199,394
JACKSON	5,332	50,415	117,945
JEFFERSON	562,953	5,381,829	21,887,261
KIOWA	4,146	55,611	99,522
KIT CARSON	14,792	$200,961	$424,728
LAKE	9,514	$110,572	$253,814
LA PLATA	47,599	495,237	1,386,597
LARIMER	250,229	2,407,730	8,180,207
LAS ANIMAS	19,865	206,465	494,329
LINCOLN	9,210	120,178	249,262
LOGAN	30,847	409,698	755,446
MESA	140,462	1,455,250	3,757,941
MINERAL	1,273	19,980	36,690
MOFFAT	19,533	220,176	596,448
MONTEZUMA	32,799	334,368	855,334
MONTROSE	42,123	451,506	1,001,035
MORGAN	35,114	421,003	877,447
OTERO	31,023	312,205	719,651
OURAY	4,412	54,032	177,909
PARK	16,383	198,873	550,242
PHILLIPS	8,425	111,995	251,786
PITKIN	21,905	250,051	1,053,876
PROWERS	19,909	234,994	505,238
PUEBLO	175,361	1,650,502	4,161,687
RIO BLANCO	11,826	140,575	421,975
RIO GRANDE	18,709	231,444	539,259
ROUTT	24,569	280,682	975,988
SAGUACHE	8,679	113,526	199,867
SAN JUAN	1,147	14,962	33,224
SAN MIGUEL	6,724	67,412	228,334
SEDGWICK	5,448	66,744	136,783
SUMMIT	25,291	268,166	1,073,708
TELLER	22,625	250,243	741,665
WASHINGTON	11,328	141,613	252,660
WELD	191,551	2,140,455	5,701,441
YUMA	17,080	231,238	490,727
STATE-ISSUED	30,179	$37,383	$21,861
COUNTY TOTALS	4,519,019	$48,391,802	$148,642,316

1/ For detailed breakdown by type, see next three pages.
Registrations include dealer plate, temporary permits, & special mobile machinery tabs.

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1989
(1 of 3)

COUNTY	PASSENGER	PERSONALIZED	HANDICAP PLATES	DISABLED VETERAN	POW	RADIO CALL	COLLECTOR SERIES	STREET ROD	DESIGNER	MOTORCYCLE
Adams	164,176	3,160	1,133	60	17	202	3,976	22	2,645	9,132
Alamosa	7,606	176	22	1	0	5	34	2	281	437
Arapahoe	271,795	7,260	939	96	18	357	4,016	14	4,666	10,015
Archuleta	3,699	54	11	3	4	6	1	0	37	181
Baca	3,693	80	11	0	0	10	14	3	60	118
Bent	3,584	47	28	3	0	11	12	0	56	150
Boulder	180,565	3,603	747	45	10	393	3,221	34	3,029	12,346
Chaffee	10,812	162	38	11	8	22	49	1	113	737
Cheyenne	1,509	42	10	0	0	1	8	0	87	67
Clear Creek	7,980	212	30	3	0	14	89	3	222	563
Conejos	4,867	56	15	8	0	7	17	0	43	208
Costilla	2,150	33	3	1	3	0	27	0	36	209
Crowley	2,058	26	15	0	0	4	5	0	27	84
Custer	1,904	16	8	7	0	2	8	0	39	109
Delta	15,849	143	74	18	0	14	29	0	157	88
Denver	282,871	6,312	1,778	111	30	173	5,774	7	732	10,001
Dolores	1,088	12	2	0	0	0	6	0	13	74
Douglas	42,457	1,203	85	13	5	68	799	1	1,149	1,820
Eagle	18,777	590	18	5	0	27	48	3	444	983
Elbert	8,489	159	31	5	0	11	113	0	85	434
El Paso	239,761	4,280	2,036	120	27	389	4,486	16	2,371	11,568
Fremont	21,208	307	258	10	4	57	168	5	155	1,517
Garfield	19,427	408	69	4	0	33	74	2	421	1,083
Gilpin	3,509	80	12	0	0	15	36	1	101	287
Grand	8,866	207	22	0	1	5	69	0	156	569
Gunnison	7,960	75	4	3	1	6	64	1	116	476
Hinsdale	778	6	1	0	0	1	2	0	66	76
Huerfano	3,770	27	34	0	0	6	9	0	7	159
Jackson	1,774	40	1	1	0	0	9	0	49	92
Jefferson	298,138	7,401	1,066	145	15	384	7,164	55	5,245	15,201
Kiowa	1,206	57	10	1	0	2	8	0	43	45
Kit Carson	4,932	68	20	1	0	3	16	0	55	246
Lake	4,548	74	18	0	5	6	26	0	97	287
La Plata	17,569	342	74	5	3	33	64	2	101	1,996
Larimer	115,927	2,232	611	37	11	215	2,037	19	2,170	7,823
Las Animas	9,116	146	120	12	0	9	24	0	132	350
Lincoln	3,208	97	9	0	0	5	9	0	47	176
Logan	12,776	223	50	2	4	22	32	5	161	601
Mesa	62,591	886	171	28	11	84	357	1	680	3,513
Mineral	555	10	0	1	0	0	0	0	31	49
Moffat	6,840	136	16	3	1	7	32	2	63	392
Montezuma	11,570	163	80	2	3	14	20	0	177	534
Montrose	16,736	231	100	8	4	49	64	2	159	928
Morgan	15,143	366	56	0	1	22	78	1	293	741
Otero	13,146	328	107	6	1	19	97	0	106	627
Ouray	2,091	51	5	3	0	3	18	0	21	117
Park	7,709	132	36	20	4	13	70	11	62	509
Phillips	3,382	47	8	0	1	2	15	0	61	381
Pitkin	13,055	545	2	1	0	7	45	0	159	887
Prowers	8,046	157	43	4	0	7	42	1	65	459
Pueblo	89,132	1,398	972	64	7	158	415	2	570	4,144
Rio Blanco	4,009	112	20	7	0	3	6	0	94	188
Rio Grande	7,391	144	54	3	1	3	49	0	131	448
Routt	10,550	239	27	0	3	12	44	0	123	787
Saguache	3,249	52	10	0	0	0	14	0	58	188
San Juan	509	14	1	0	0	0	10	0	11	43
San Miguel	2,965	85	7	0	0	1	21	0	15	247
Sedgwick	2,049	78	22	2	1	5	7	0	40	90
Summit	12,362	370	11	2	1	11	73	0	479	829
Teller	11,500	188	60	3	0	52	99	2	186	742
Washington	3,824	116	14	0	0	3	23	0	50	199
Weld	87,335	1,269	386	17	9	69	1,176	14	1,205	4,592
Yuma	6,099	185	10	2	3	5	22	1	82	302
TOTAL	2,212,240	46,718	11,631	907	217	3,073	35,341	233	30,338	112,244

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1989
(2 of 3)

COUNTY	BUSES	MOTOR HOMES	LIGHT TRUCKS	REC TRUCKS	METRO TRUCKS	FARM TRUCKS	GTM TRUCKS	TRUCK TRACTOR	FARM TRACTOR	NATIONAL GUARD
Adams	245	3,232	49,282	5,294	23	3,567	3,344	1,983	131	130
Alamosa	6	85	3,561	241	0	1,120	173	86	52	4
Arapahoe	98	2,911	46,049	2,945	38	1,133	1,664	368	36	281
Archuleta	10	75	1978	139	0	259	84	31	6	1
Baca	9	102	1,558	48	1	2,777	86	22	64	0
Bent	34	87	1,377	50	0	1,084	92	10	19	22
Boulder	115	2,656	37,708	2,268	16	3,114	1,354	416	28	64
Chaffee	105	268	4,426	684	0	385	318	133	6	0
Cheyenne	4	38	605	56	0	1,037	66	30	17	0
Clear Creek	5	122	2,932	375	0	95	53	17	0	6
Conejos	1	22	2,115	135	0	1,467	55	45	37	4
Costilla	2	28	972	40	3	680	17	6	28	1
Crowley	4	27	871	15	1	806	25	15	10	2
Custer	3	52	786	105	0	432	30	14	20	0
Delta	13	404	7,208	1,193	0	2,082	319	159	28	1
Denver	376	2,475	53,476	2,420	117	54	4,302	1,236	0	138
Dolores	0	20	525	69	0	615	22	8	2	0
Douglas	9	586	9,887	974	1	1,305	636	183	7	30
Eagle	76	167	6,948	402	0	406	405	71	8	6
Elbert	3	168	3,338	283	0	2,129	166	52	31	3
El Paso	252	3,832	54,282	3,069	52	2,441	2,192	674	33	88
Fremont	71	560	8,675	956	5	1,284	295	146	13	17
Garfield	48	381	8,046	1,397	0	945	556	161	11	7
Gilpin	3	96	1,492	290	0	34	42	11	3	2
Grand	97	201	3,591	479	0	565	232	85	0	8
Gunnison	62	109	3,268	404	0	509	155	28	6	3
Hinsdale	2	7	407	34	0	39	12	2	4	0
Huerfano	1	43	1,797	30	0	476	63	42	3	0
Jackson	1	52	994	163	0	587	55	6	8	0
Jefferson	177	4,902	65,492	6,314	29	1,747	1,661	522	15	148
Kiowa	1	29	493	12	0	1,217	36	11	16	1
Kit Carson	59	79	2,024	86	0	2,796	120	36	86	0
Lake	10	49	1,910	275	330	47	254	18	10	0
La Plata	68	357	7,567	3,515	1,794	1,426	399	232	159	10
Larimer	118	2,105	33,205	1,363	16	4,339	1,206	331	49	59
Las Animas	4	59	3,528	96	0	1,686	133	60	14	3
Lincoln	11	79	1,254	22	0	1,647	99	26	50	0
Logan	25	192	4,395	226	3	3,348	292	216	47	6
Mesa	101	1,510	23,292	3,552	7	2,413	1,018	364	17	43
Mineral	0	8	268	24	0	7	15	4	11	0
Moffat	4	139	3,309	893	0	986	159	36	16	6
Montezuma	20	269	6,220	597	0	1,972	269	134	15	53
Montrose	63	362	7,725	952	3	2,662	370	176	34	17
Morgan	12	275	4,934	455	4	3706	306	164	92	13
Otero	22	279	4,483	263	1,210	2,721	222	125	25	27
Ouray	39	40	816	28	0	234	40	8	6	0
Park	12	271	3,721	257	0	385	144	38	5	5
Phillips	1	79	892	22	9	1,294	72	16	413	3
Pitkin	51	92	3,209	105	0	228	165	19	0	0
Prowers	55	137	3,252	127	0	1,982	114	65	39	21
Pueblo	69	1,448	31,268	2,439	4	1,967	1,103	428	21	49
Rio Blanco	3	91	2,586	305	0	749	199	31	11	2
Rio Grande	19	96	3,469	238	0	2,271	135	67	11	6
Routt	56	185	4,704	787	0	753	296	58	28	0
Saguache	3	31	1,665	44	0	1,217	34	12	45	0
San Juan	4	4	312	54	0	0	15	0	0	2
San Miguel	0	63	1,342	56	0	266	52	19	10	0
Sedgwick	2	23	715	24	0	1,034	7	5	12	0
Summit	114	160	4,735	283	0	80	199	45	2	4
Teller	71	295	4,663	409	0	288	128	41	3	3
Washington	1	85	961	22	0	3,103	93	45	77	2
Weld	124	1,681	30,081	1,745	0	12,278	1,702	666	251	63
Yuma	4	95	1,688	62	2	3,922	135	71	150	1
TOTAL	2,978	34,375	588,332	50,210	3,668	96,198	28,005	10,229	2,351	1,357

DETAIL: REGISTRATIONS BY TYPE AND COUNTY

CALENDAR YEAR 1989

(3 of 3)

COUNTY	PEARL HARBOR	PURPLE HEART	TRAILERS	SME PLATES	CITY PLATES	COUNTY PLATES	TOTALS
Adams	22	104	24,769	2,862	121	116	279,748
Alamosa	4	6	2,181	277	19	118	16,497
Arapahoe	22	111	22,571	1,863	237	1,557	381,060
Archuleta	2	2	1,319	27	2	62	7,993
Baca	0	2	1,808	42	19	197	10,724
Bent	1	3	1,142	22	5	158	7,997
Boulder	10	40	20,822	1,431	155	1,110	275,300
Chaffee	5	9	3,307	188	19	117	21,923
Cheyenne	0	1	635	34	3	127	4,377
Clear Creek	0	1	1,217	69	2	139	14,149
Conejos	0	8	1,391	8	5	14	10,528
Costilla	0	5	464	3	1	102	4,814
Crowley	2	0	634	11	1	15	4,658
Custer	0	0	594	23	0	16	4,168
Delta	6	8	5,317	129	30	55	33,324
Denver	43	98	17,180	1,948	781	7,110	399,543
Dolores	0	1	563	9	4	103	3,136
Douglas	2	11	7,094	635	6	79	69,045
Eagle	0	6	2,767	167	86	251	32,661
Elbert	0	0	2,692	93	3	267	18,561
El Paso	40	251	27,559	2,043	293	2,400	364,555
Fremont	5	15	5,429	266	114	471	42,011
Garfield	1	7	5,071	372	29	38	38,591
Gilpin	0	2	621	40	8	39	6,724
Grand	2	0	2,591	122	22	99	17,989
Gunnison	1	6	2,256	80	126	120	15,839
Hinsdale	0	1	370	3	0	8	1,819
Huerfano	1	6	840	37	13	58	7,422
Jackson	0	0	1020	59	3	85	4,999
Jefferson	47	121	34,828	2,044	116	1,624	454,693
Kiowa	0	0	657	13	3	133	3,994
Kit Carson	2	2	1,723	45	12	211	12,622
Lake	0	4	889	131	0	62	9,050
La Plata	2	8	5,728	265	72	234	42,025
Larimer	7	37	20,396	1,662	131	116	196,222
Las Animas	2	9	1,637	143	14	54	17,351
Lincoln	1	2	1,174	50	5	14	7,985
Logan	1	3	3,263	228	10	28	26,162
Mesa	9	9	15,346	961	47	262	117,273
Mineral	0	0	206	1	0	11	1,201
Moffat	1	3	2,914	207	12	298	16,475
Montezuma	3	10	5,221	289	32	359	28,026
Montrose	3	0	5,872	251	15	71	36,857
Morgan	1	5	3,663	231	16	31	30,609
Otero	7	14	3,053	131	19	238	27,276
Ouray	1	0	650	23	0	9	4,203
Park	0	10	1,768	54	5	136	15,377
Phillips	2	0	1,073	13	1	77	7,864
Pitkin	0	2	1,871	109	28	47	20,628
Prowers	2	3	2,244	141	11	98	17,115
Pueblo	14	97	13,367	972	120	652	150,880
Rio Blanco	0	1	1,993	349	12	87	10,858
Rio Grande	2	3	2,377	105	11	97	17,131
Routt	0	1	2,758	279	22	282	21,994
Saguache	0	2	1,117	8	4	161	7,914
San Juan	0	0	95	5	0	2	1,081
San Miguel	0	2	731	38	10	205	6,135
Sedgwick	0	6	564	14	3	23	4,726
Summit	1	7	1,735	234	33	140	21,910
Teller	3	7	2,607	132	12	172	21,666
Washington	0	0	1,506	42	4	135	10,305
Weld	11	46	16,792	1,274	98	1169	164,053
Yuma	0	0	2,331	55	12	204	15,443
TOTAL	291	1,118	326,373	23,362	2,997	22,473	3,647,259

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Sales and Use Tax Glossary of Terms

Gross Sales: Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.

Wholesale Sales: Sales to other licensed dealers for purpose of resale.

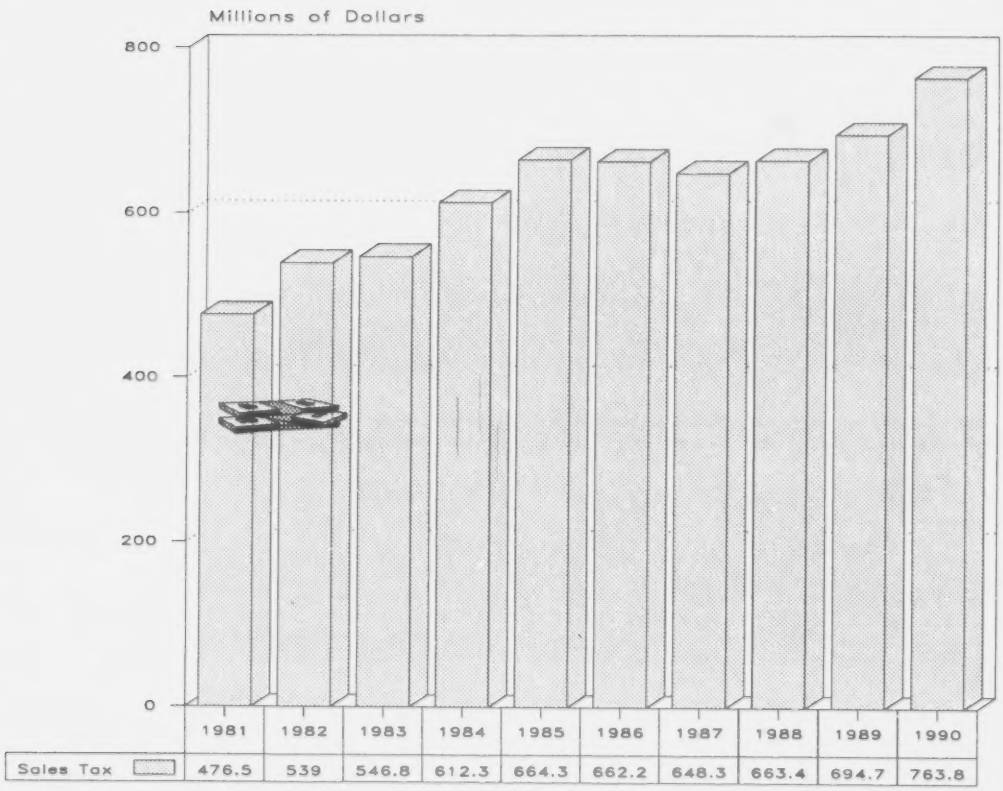
Retail Sales: Gross sales less wholesale sales.

Total Deductions: Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious or charitable organizations; admissions; lodgings over 30 days; gasoline; cigarettes; food for off-premises consumption; prescription drugs and prosthetics; certain machinery and machine tools; certain livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat and power.

Net Taxable Sales: Gross Sales less total deductions.

Filing Requirement: Returns are due monthly if sales tax liability is $300 or more per month. If sales tax liability is under $300 per month, returns are due quarterly. Wholesale businesses only may file annual returns.

COLORADO NET SALES TAX COLLECTIONS
Fiscal Years 1981 to 1990



	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Sales Tax	476.5	539	546.8	612.3	664.3	662.2	648.3	663.4	694.7	763.8

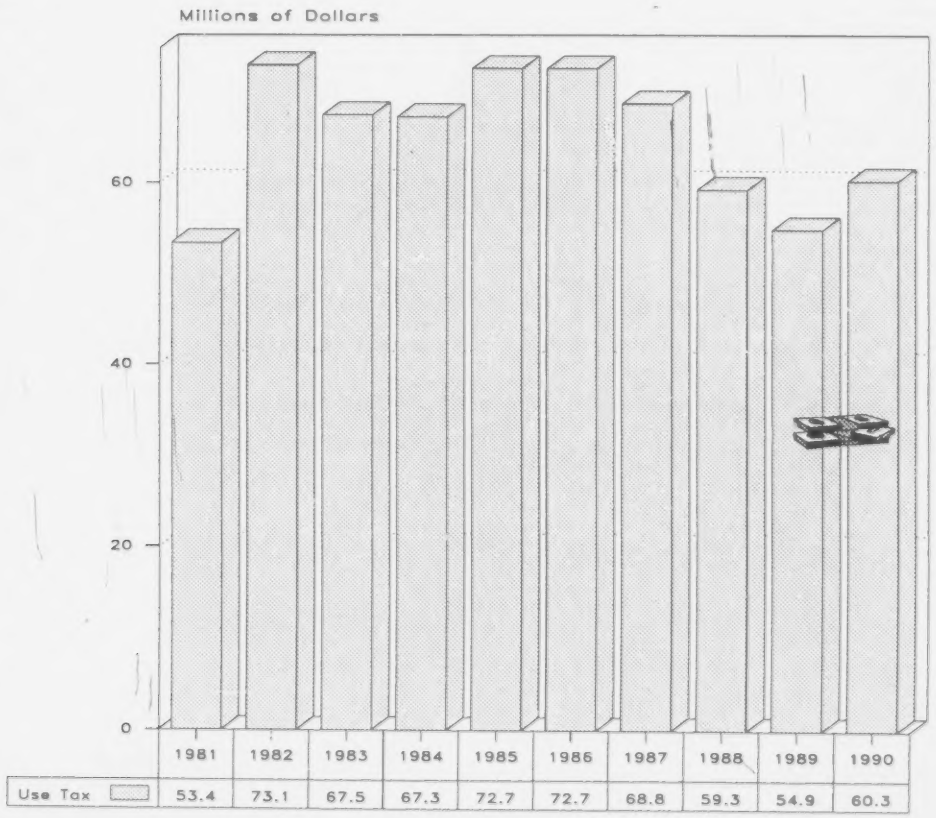
GROSS COLLECTIONS: SALES AND USE TAX

Fiscal Years 1981 to 1990

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1990	$767,809,404	$43,041,225	$18,372,075
1989	700,122,983	40,149,230	15,887,504
1988	666,620,544	44,669,241	15,229,117
1987	652,488,835	54,522,704	14,846,445
1986	665,747,684	55,785,531	17,642,983
1985	666,820,622 1/	54,722,228	19,112,101
1984	614,845,296 1/	52,645,586	15,499,087
1983	549,239,663 1/	52,960,479	14,962,441
1982	541,239,663	54,831,291	18,509,068
1981	480,383,848	38,602,788	15,632,487

1/ Base sales tax collections; excludes emergency fund temporary increase.

COLORADO NET USE TAX COLLECTIONS
Fiscal Years 1981 to 1990



GENERAL SALES STATISTICS BY BUSINESS CLASS (Thousands of Dollars)

Fiscal Year 1990

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF TOTAL NET TAXABLE SALES
AGRICULTURE, FORESTRY & FISHERIES	413	$307,974	$242,359	$65,615	0.28 %
MINING	136	240,258	170,297	69,961	0.29
CONTRACT CONSTRUCTION	1,155	991,625	735,858	255,767	1.07
MANUFACTURING	2,725	7,289,652	6,356,589	933,063	3.91
TRANSPORT,COMMUNICATIONS, ELECTRIC, GAS, & SANITARY SERVICES	2,832	4,010,717	2,161,485	1,849,232	7.76
WHOLESALE TRADE	3,311	9,541,648	8,243,232	1,298,416	5.45
RETAIL TRADE:	31,747	31,530,095	15,278,115	16,251,979	68.17
Building Materials & Farm Equipment	2,362	2,625,756	1,189,615	1,436,141	6.02
General Merchandise	733	3,121,205	670,408	2,450,797	10.28
Food Stores	2,262	5,477,258	4,256,236	1,221,022	5.12
Automotive Dealers & Service Stations	3,931	9,409,747	5,672,202	3,737,544	15.68
Apparel & Accessories	2,076	1,122,035	149,043	972,992	4.08
Furniture & Furnishings	3,125	1,812,791	687,278	1,125,513	4.72
Eating & Drinking Places	6,275	2,904,001	283,704	2,620,297	10.99
Miscellaneous Retail	10,983	5,057,302	2,369,629	2,687,673	11.27
FINANCE, INSURANCE & REAL ESTATE	813	401,925	141,895	260,030	1.09
HOTELS & OTHER LODGING	1,202	911,187	99,126	812,062	3.41
SERVICES OTHER THAN LODGING	11,241	5,970,246	4,016,118	1,954,129	8.20
GOVERNMENT FACILITIES	70	78,896	50,113	28,782	0.12
NONCLASSIFIABLE ESTABLISHMENTS	359	180,782	118,042	62,740	0.26
TOTALS FOR STATE	56,004	$61,455,005	$37,613,229	$23,841,776	100.00 %

Note: Totals may not add due to rounding.

SALES BASE INFORMATION BY BUSINESS CLASS

(Thousands of dollars)

Fiscal Year Ended June 30, 1990

(1 of 2)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE OVER FY89	NET TAX COLLECTED	% CHANGE OVER FY89
AGRICULTURE, FORESTRY & FISHERIES	413	$183,535	5.0	$1,903	8.0
MINING	136	157,124	-4.0	2,029	11.0
CONTRACT CONSTRUCTION	1,155	806,733	7.0	7,418	16.0
MANUFACTURING	2,725	2,751,515	0.4	27,060	0.2
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS,& SANITARY	2,832	3,607,296	8.0	53,630	20.0
WHOLESALE TRADE	3,311	3,109,305	21.0	37,656	2.0
RETAIL TRADE:	31,747	26,607,135	3.0	471,329	4.0
Building Materials, Hardware, & Farm Equipment: Subtotal	2,362	2,166,586		41,649	
Lumber/Other Bldg Material	659	988,997		22,869	
Paint/Glass/Wallpaper	285	121,623		2,677	
Heating/Plumbing/Electrical	5	[illegible]		7	
Hardware	668	482,218		10,115	
Nursery/Farm Equipment	745	573,163		5,981	
General Merchandise: Subtotal	733	2,699,313		71,076	
Department Stores	200	2,135,560		57,154	
Variety Stores	77	270,185		7,099	
Misc. General Merchandise	456	293,568		6,823	
Food Stores: Subtotal	2,262	4,957,291		35,411	
Grocery	1,519	4,776,367		32,962	
Meat/Fish	43	19,655		101	
Fruit/Vegetable	32	6,595		73	
Candy/Nut/Confectionary	75	16,026		215	
Dairy Products	148	36,538		628	
Retail Bakery	247	41,157		700	
Misc. Food	198	60,953		732	
Automotive Dealers & Service Stations: Subtotal	3,931	7,224,671		108,393	
Auto Dealers: New/Used	671	4,012,420		73,747	
Auto Dealers: Used Only	955	641,853		12,284	
Auto Supply Dealers	949	553,682		11,140	
Gas Service Stations	1,179	1,834,866		9,400	

(2 of 2) Business Class	Average Monthly Returns	Retail Sales	% Change Over FY89	Net Tax Collected	% Change Over FY89
Mobile Homes/Trailers	53	16,951		239	
Misc. Air/Marine/Auto Dealers	124	164,899		1,575	
Apparel and Accessories: Subtotal	2,076	1,077,086		28,218	
Men/Boy's Clothing	235	132,415		3,449	
Women's Ready-to-Wear	614	277,104		7,394	
Women's Accessory/Specialty	92	24,756		474	
Children/Infant's Wear	76	21,417		550	
Family Clothing	351	369,042		9,980	
Shoe Stores	425	162,107		4,111	
Misc. Apparel/Accessory	283	90,245		2,260	
Furniture,Home Furnishings & Equipment: Subtotal	3,125	1,582,612		32,642	
Furniture/Furnishing/Equipment	1,901	822,525		17,874	
Household Appliances	454	163,716		3,967	
Radio/TV/Electronics/Music	770	596,371		10,801	
Eating & Drinking Places: Subtotal	6,275	2,828,425		75,992	
Eating Places	3,024	1,322,272		35,993	
Drinking Places	3,251	1,506,153		39,999	
Misc. Retail Stores: Subtotal	10,983	4,071,151		77,948	
Drugs/Proprietary	441	611,956		7,333	
Liquor	1,024	474,866		12,439	
Antique/Secondhand	950	129,549		3,069	
Book/Stationary	989	633,969		11,714	
Sporting Goods/Bicycles	1,107	473,697		11,310	
Catalog/Mailorder/Gifts	1,981	509,579		10,282	
Direct Sales	1,130	104,304		2,050	
Hobby/Toy/Camera	471	186,709		4,357	
Jewelry	605	165,231		3,769	
Fuel/Ice Dealers	278	88,474		585	
Other Unclassified Retail	2,007	692,817		11,040	
FINANCE, INSURANCE, & REAL ESTATE	**813**	**368,700**	**7.0**	**7,541**	**-3.0**
HOTELS AND LODGING	**1,202**	**902,237**	**6.0**	**23,551**	**6.0**
NON-LODGING PERSONAL SERVICES	**11,241**	**4,939,499**	**8.0**	**56,674**	**11.0**
GOVERNMENT FACILITIES	**70**	**73,356**	**-4.0**	**835**	**-6.0**
NONCLASSIFIABLE RETURNS	**359**	**118,821**	**na**	**1,821**	**na**
TOTALS	**56,004**	**$43,625,256**	**4.0**	**$691,447**	**- 5.0**

Note: SIC codes have been modified to reflect the 1987 SIC base; Colorado retail sales rebenchmarked for FY89 and 90.

RETAIL SALES BY COUNTY

(Thousands of dollars)

Calendar Years 1984-89

COUNTY	1984	1985	1986	1987	1988	1989
Adams	$3,493,417	$3,710,615	$3,476,960	$3,201,267	$3,238,527	$3,395,736
Alamosa	128,976	132,270	136,394	131,488	144,941	157,208
Arapahoe	4,685,336	5,318,152	5,378,657	4,918,739	5,255,952	5,453,496
Archuleta	41,209	43,612	41,572	40,692	49,095	46,874
Baca	34,693	39,443	29,785	31,647	36,989	37,643
Bent	20,868	20,468	17,351	17,440	21,173	21,285
Boulder	2,211,210	2,355,011	2,258,044	2,394,514	2,668,690	2,894,037
Chaffee	108,309	113,331	114,391	110,009	116,861	119,927
Cheyenne	27,904	19,991	18,045	17,204	20,737	23,252
Clear Creek	50,018	56,219	55,348	52,538	58,713	56,806
Conejos	29,571	25,538	22,446	22,257	26,831	26,892
Costilla	8,693	8,130	6,395	6,698	9,608	8,589
Crowley	8,809	9,105	8,443	9,838	10,013	11,171
Custer	6,686	7,020	5,918	7,590	11,728	11,300
Delta	138,275	142,280	133,679	137,639	146,137	156,826
Denver	8,152,783	8,234,815	8,028,741	7,534,445	7,804,399	7,948,898
Dolores	6,564	6,013	5,776	6,642	7,339	9,496
Douglas	233,145	256,718	261,555	291,872	338,081	400,360
Eagle	301,450	329,240	333,634	364,887	435,147	524,257
Elbert	19,467	19,081	19,016	19,703	18,263	18,694
El Paso	3,422,574	3,890,663	3,953,853	3,631,662	3,771,626	3,885,443
Fremont	180,479	178,467	172,932	177,592	200,771	199,543
Garfield	366,689	366,620	370,028	383,039	415,814	473,633
Gilpin	8,705	8,949	8,655	9,124	10,202	9,251
Grand	114,163	111,007	113,417	114,594	119,604	129,530
Gunnison	103,294	108,008	109,565	113,117	119,956	131,058
Hinsdale	6,860	6,357	5,549	6,121	6,381	6,733
Huerfano	35,075	36,720	29,396	29,442	29,964	28,709
Jackson	18,693	17,338	14,135	15,492	15,797	13,846
Jefferson	3,988,395	4,141,478	4,154,981	4,258,670	4,563,294	4,749,359
Kiowa	9,757	9,286	9,306	9,020	9,096	8,861
Kit Carson	110,607	103,520	95,952	100,535	132,422	141,245
Lake	38,097	39,704	37,722	34,375	39,803	43,856
La Plata	336,930	338,557	337,975	329,994	351,680	385,719
Larimer	1,434,035	1,564,537	1,617,287	1,642,500	1,741,684	1,885,447
Las Animas	72,504	74,025	73,490	86,618	108,591	104,390
Lincoln	97,156	89,499	96,187	89,200	76,278	78,289
Logan	225,953	221,402	203,634	187,118	201,278	216,545
Mesa	962,786	913,263	851,834	850,664	967,818	1,053,402
Mineral	5,036	5,283	5,137	6,256	7,897	6,272
Moffat	176,241	125,287	127,572	107,471	116,637	125,104
Montezuma	172,800	176,571	172,199	161,238	171,976	188,834
Montrose	188,257	185,978	189,554	199,213	221,706	248,236
Morgan	263,774	255,345	247,712	255,846	237,270	234,011
Otero	153,920	169,071	173,973	172,762	168,045	172,325
Ouray	10,824	11,521	11,744	13,198	16,092	18,320
Park	19,425	20,848	20,444	20,127	24,427	25,545
Phillips	90,581	80,896	72,753	64,045	67,236	71,785
Pitkin	269,557	288,922	312,249	357,300	417,587	467,214
Prowers	263,750	251,093	215,817	227,707	165,254	170,158
Pueblo	1,185,116	1,160,692	1,055,324	1,133,766	1,282,219	1,309,046
Rio Blanco	73,244	80,020	70,119	65,439	42,985	48,739
Rio Grande	118,913	131,292	105,441	108,707	117,308	121,349
Routt	206,147	218,485	194,534	239,159	241,321	240,496
Saguache	21,505	20,947	19,333	21,319	20,131	27,128
San Juan	7,613	7,783	7,898	8,582	9,820	9,890
San Miguel	22,625	27,692	29,976	37,481	43,361	50,570
Sedgwick	35,615	35,503	29,623	31,302	30,803	34,716
Summit	247,756	293,948	291,606	311,211	358,021	446,168
Teller	50,683	52,627	53,781	61,948	61,689	63,434
Washington	50,191	54,517	47,918	45,830	52,016	47,171
Weld	1,111,048	1,118,319	1,044,150	1,095,657	1,203,143	1,257,191
Yuma	124,292	109,723	94,410	99,546	125,134	121,842
Out of State	1,265,755	1,422,117	1,551,470	1,484,986	1,898,908	2,005,735
State Total	$37,374,803	$39,370,932	$38,752,785	$37,716,082	$40,402,269	$42,378,795

SALES TAX BASE MEASURES BY COUNTY

Fiscal Year 1990

(1 of 2)

Thousands of Dollars

COUNTY	NUMBER OF RETURNS	PERCENT		GROSS SALES	PERCENT		WHOLESALE SALES	PERCENT	
Adams	38,028	5.66	%	$5,971,633	9.72	%	$2,494,227	13.99	%
Alamosa	3,835	0.57		189,702	0.31		20,544	0.12	
Arapahoe	64,952	9.66		7,914,713	12.88		2,190,435	12.29	
Archuleta	2,287	0.34		49,779	0.08		3,461	0.02	
Baca	1,585	0.24		49,849	0.08		14,150	0.08	
Bent	1,165	0.17		22,443	0.04		2,129	0.01	
Boulder	42,154	6.27		4,413,486	7.18		1,472,761	8.26	
Chaffee	5,011	0.75		148,162	0.24		27,917	0.16	
Cheyenne	1,249	0.19		25,634	0.04		1,398	0.01	
Clear Creek	3,645	0.54		75,245	0.12		11,079	0.06	
Conejos	1,639	0.24		32,527	0.05		4,744	0.03	
Costilla	1,073	0.16		21,806	0.04		12,522	0.07	
Crowley	730	0.11		12,458	0.02		734	0.00	
Custer	1,111	0.17		12,858	0.02		747	0.00	
Delta	5,513	0.82		229,238	0.37		70,884	0.40	
Denver	88,375	13.15		13,052,625	21.24		4,983,494	27.95	
Dolores	734	0.11		9,906	0.02		726	0.00	
Douglas	9,794	1.46		519,022	0.84		75,377	0.42	
Eagle	11,169	1.66		587,328	0.96		28,123	0.16	
Elbert	1,591	0.24		21,435	0.03		2,169	0.01	
El Paso	61,562	9.16		5,063,675	8.24		1,101,168	6.18	
Fremont	6,225	0.93		237,336	0.39		37,190	0.21	
Garfield	10,127	1.51		581,704	0.95		79,306	0.44	
Gilpin	1,163	0.17		10,418	0.02		801	0.00	
Grand	6,586	0.98		170,557	0.28		40,724	0.23	
Gunnison	5,802	0.86		159,346	0.26		19,411	0.11	
Hinsdale	858	0.13		7,370	0.01		222	0.00	
Huerfano	2,231	0.33		35,661	0.06		4,731	0.03	
Jackson	1,027	0.15		22,460	0.04		8,932	0.05	
Jefferson	66,989	9.97		5,847,705	9.52		977,592	5.48	
Kiowa	651	0.10		13,523	0.02		2,763	0.02	
Kit Carson	2,646	0.39		166,523	0.27		13,536	0.08	
Lake	2,003	0.30		51,260	0.08		5,808	0.03	
La Plata	9,835	1.46		451,960	0.74		44,322	0.25	
Larimer	35,853	5.33		2,476,915	4.03		531,574	2.98	
Las Animas	3,364	0.50		116,805	0.19		10,815	0.06	
Lincoln	2,071	0.31		84,845	0.14		8,226	0.05	
Logan	5,388	0.80		304,709	0.50		88,299	0.50	
Mesa	18,686	2.78		1,341,730	2.18		241,280	1.35	
Mineral	741	0.11		8,357	0.01		1,780	0.01	
Moffat	3,215	0.48		147,270	0.24		17,642	0.10	
Montezuma	4,592	0.68		229,642	0.37		30,918	0.17	
Montrose	6,156	0.92		33,214	0.55		75,159	0.42	
Morgan	6,226	0.93		310,448	0.51		60,874	0.34	
Otero	5,015	0.75		209,173	0.34		24,628	0.14	
Ouray	1,634	0.24		25,140	0.04		5,633	0.03	
Park	2,009	0.30		30,286	0.05		3,663	0.02	
Phillips	1,817	0.27		90,103	0.15		17,217	0.10	
Pitkin	9,646	1.44		508,506	0.83		31,781	0.18	
Prowers	3,607	0.54		239,596	0.39		40,544	0.23	
Pueblo	19,906	2.96		1,607,534	2.62		291,071	1.63	
Rio Blanco	2,326	0.35		57,552	0.09		10,086	0.06	
Rio Grande	3,635	0.54		173,821	0.28		42,943	0.24	
Routt	6,503	0.97		280,513	0.46		26,243	0.15	
Saguache	1,265	0.19		34,342	0.06		7,625	0.04	
San Juan	935	0.14		10,325	0.02		352	0.00	
San Miguel	2,434	0.36		56,945	0.09		5,618	0.03	
Sedgwick	1,466	0.22		40,028	0.07		4,307	0.02	
Summit	10,522	1.57		476,561	0.78		16,867	0.09	
Teller	3,982	0.59		75,847	0.12		8,557	0.05	
Washington	1,706	0.25		50,486	0.08		3,430	0.02	
Weld	25,797	3.84		1,774,141	2.89		480,791	2.70	
Yuma	3,572	0.53		135,214	0.22		12,343	0.07	
Out of State	14,633	2.18		4,042,606	6.58		1,975,353	11.08	
State Total	672,047	100.00	%	$61,455,001	100.00	%	$17,829,746	100.00	%

SALES TAX BASE MEASURES BY COUNTY

Thousands of Dollar

Fiscal Year 1990

(2 of 2)

TOTAL DEDUCTIONS	RETAIL SALES	PERCENT	NET TAXABLE SALES	PERCENT	NET SALES TAX	PERCENT	COUNTY
$4,224,641	$3,477,406	7.97 %	$1,746,992	7.33 %	$50,665	7.33 %	Adams
97,771	169,158	0.39	91,931	0.39	2,666	0.39	Alamosa
4,775,170	5,724,278	13.12	3,139,542	13.17	91,051	13.17	Arapahoe
21,541	46,318	0.11	28,238	0.12	819	0.12	Archuleta
35,180	35,700	0.08	14,669	0.06	425	0.06	Baca
13,852	20,314	0.05	8,591	0.04	249	0.04	Bent
2,907,593	2,940,725	6.74	1,505,894	6.32	43,673	6.32	Boulder
79,971	120,245	0.28	68,191	0.29	1,978	0.29	Chaffee
14,382	24,237	1.17	11,252	0.05	326	0.05	Cheyenne
45,160	64,165	0.15	30,085	0.13	873	0.13	Clear Creek
24,740	27,783	0.06	7,787	0.03	226	0.03	Conejos
16,822	9,284	0.02	4,984	0.02	145	0.02	Costilla
7,113	11,724	0.03	5,344	0.02	155	0.02	Crowley
9,084	12,111	0.03	3,774	0.02	109	0.02	Custer
147,302	158,354	0.36	81,936	0.34	2,376	0.34	Delta
8,695,479	8,069,131	18.50	4,357,146	18.28	126,363	18.28	Denver
6,412	9,180	0.02	3,494	0.01	101	0.01	Dolores
284,113	443,644	1.02	234,908	0.99	6,813	0.99	Douglas
178,354	559,205	1.28	408,975	1.72	11,861	1.72	Eagle
12,768	19,266	0.04	8,666	0.04	251	0.04	Elbert
2,836,880	3,962,507	9.08	2,226,795	9.34	64,580	9.34	El Paso
135,950	200,147	0.46	101,386	0.43	2,940	0.43	Fremont
305,158	502,398	1.15	276,546	1.16	8,020	1.16	Garfield
3,666	9,617	0.02	6,752	0.03	196	0.03	Gilpin
81,000	129,833	0.30	89,557	0.38	2,597	0.38	Grand
67,259	139,936	0.32	92,088	0.39	2,671	0.39	Gunnison
2,649	7,148	0.02	4,721	0.02	137	0.02	Hinsdale
22,519	30,930	0.07	13,142	0.06	381	0.06	Huerfano
15,760	13,528	0.03	6,700	0.03	194	0.03	Jackson
3,113,772	4,870,113	11.16	2,733,933	11.47	79,288	11.47	Jefferson
8,767	10,760	0.02	4,756	0.02	138	0.02	Kiowa
106,915	152,987	0.35	59,608	0.25	1,729	0.25	Kit Carson
32,398	45,451	0.10	18,862	0.08	547	0.08	Lake
206,427	407,677	0.93	245,533	1.03	7,121	1.03	La Plata
1,351,497	1,945,341	4.46	1,125,418	4.72	32,639	4.72	Larimer
71,840	105,990	0.24	44,965	0.19	1,304	0.19	Las Animas
55,136	76,619	0.18	29,709	0.12	862	0.12	Lincoln
183,472	216,411	0.50	121,237	0.51	3,516	0.51	Logan
725,246	1,100,450	2.52	616,485	2.59	17,879	2.59	Mesa
3,745	6,577	0.02	4,612	0.02	,134	0.02	Mineral
75,486	129,629	0.30	71,784	0.30	2,082	0.30	Moffat
121,874	198,724	0.46	107,768	0.45	3,125	0.45	Montezuma
191,913	261,055	0.60	144,301	0.61	4,185	0.61	Montrose
204,,885	249,575	0.57	105,564	0.44	3,062	0.44	Morgan
128,002	184,546	0.42	81,171	0.34	2,354	0.34	Otero
12,715	19,507	0.04	12,425	0.05	360	0.05	Ouray
16,790	26,623	0.06	13,496	0.06	391	0.06	Park
71,129	72,886	0.17	18,974	0.08	550	0.08	Phillips
158,159	476,725	1.09	350,347	1.47	10,161	1.47	Pitkin
169,690	199,053	0.46	69,907	0.29	2,027	0.29	Prowers
1,014,813	1,316,464	3.02	592,722	2.49	17,190	2.49	Pueblo
34,190	47,466	0.11	23,362	0.10	678	0.10	Rio Blanco
113,301	130,878	0.30	60,520	0.25	1,755	0.25	Rio Grande
105,071	254,270	0.58	175,442	0.74	5,088	0.74	Routt
22,155	26,716	0.06	12,186	0.05	353	0.05	Saguache
2,315	9,973	0.02	8,011	0.03	232	0.03	San Juan
20,523	51,327	0.12	36,421	0.15	1,056	0.15	San Miguel
26,117	35,721	0.08	13,911	0.06	403	0.06	Sedgwick
140,924	459,694	1.05	335,637	1.41	9,734	1.41	Summit
37,302	67,290	0.15	38,545	0.16	1,118	0.16	Teller
36,811	47,056	0.11	13,675	0.06	397	0.06	Washington
1,121,528	1,293,350	2.96	652,614	2.74	18,927	2.74	Weld
82,898	122,871	0.28	52,316	0.22	1,517	0.22	Yuma
2777133	2,067,253	4.74	12,654,73	5.31	36,700	5.31	Out of State
$37,613,228	$43,625,260	100.00 %	$23,841,776	100.00 %	$691,443	100.00 %	State Total

RETAIL SALES BY BUSINESS CLASS & BY COUNTY

Fiscal Year 1990

(1 of 2)

Thousands of Dollars

COUNTY	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transport & Public Utilities	Wholesale Trade	Bldg Material /Farm Equipt	General Merchandise	Food Stores	Auto Dealers & Service Stations
ADAMS	$14,788	$18,211	$88,209	$192,130	$341,596	$196,963	$149,079	$157,732	$406,104	$1,033,238
ALAMOSA	892	0	6,888	971	10,314	15,298	5,389	23,115	24,939	38,400
ARAPAHOE	21,986	10,359	64,277	263,407	322,404	245,738	257,246	477,186	703,465	1,232,833
ARCHULETA	193	32	937	1,036	4,508	2,471	6,672	583	9,868	1,240
BACA	2,101	0	392	154	1,876	3,002	5,494	879	5,448	7,907
BENT	71	0	10	60	3,177	1,557	359	53	4,062	6,660
BOULDER	11,414	1,613	85,951	364,885	206,065	202,013	125,134	183,182	346,946	393,212
CHAFFEE	301	1,733	2,646	3,452	10,131	3,781	4,960	12,506	22,638	19,828
CHEYENNE	10	0	139	112	1,782	8,557	3,282	11	497	4,015
CLEAR CREEK	94	0	149	719	16,074	160	4,870	360	9,605	6,590
CONEJOS	26	175	321	4	3,358	6,181	1,574	0	7,200	4,184
COSTILLA	134	7	299	1	1,231	10	1,396	129	1,570	2,120
CROWLEY	1	0	5	53	2,800	12	1,262	0	3,412	2,392
CUSTER	9	0	279	32	5,257	76	676	251	1,899	425
DELTA	1,224	0	3,180	8,821	26,452	9,097	6,995	8,024	29,259	30,178
DENVER	10,806	34,356	116,032	619,716	729,937	1,244,349	337,993	249,768	654,807	747,942
DOLORES	0	55	0	79	239	634	2,280	14	2,179	2,154
DOUGLAS	3,878	111	9,896	17,199	64,139	47,227	27,391	40,855	67,804	43,383
EAGLE	1,940	0	20,604	3,140	47,300	4,487	35,773	17,288	51,246	16,995
ELBERT	3	0	1,963	572	3,132	131	1,656	6	3,989	1,903
EL PASO	9,726	1,114	92,804	158,817	335,424	209,792	160,262	320,203	489,161	620,125
FREMONT	498	10	2,979	10,375	22,354	4,976	11,853	22,678	35,145	29,579
GARFIELD	2,757	932	17,886	7,768	34,790	29,396	33,693	28,822	65 [illegible]85	103,462
GILPIN	0	0	3	100	1,312	74	157	29	111	943
GRAND	341	145	1,421	827	15,676	586	6,982	844	19,106	9,325
GUNNISON	562	0	767	2,427	15,624	4,016	10,519	2,956	21,433	12,604
HINSDALE	9	0	35	25	703	10	637	101	907	1,085
HUERFANO	145	417	957	9	3,811	2,099	1,411	7	6,883	5,025
JACKSON	107	0	343	731	1,303	1,966	2,182	82	3,083	658
JEFFERSON	27,425	12,638	62,962	159,285	402,836	167,395	204,334	469,487	759,197	829,351
KIOWA	330	0	63	19	193	1,405	847	229	839	4,588
KIT CARSON	9,856	364	1,640	3,337	5,711	20,584	47,419	3,022	9,615	23,272
LAKE	0	0	446	233	9,305	43	1,779	600	8,898	10,778
LA PLATA	1,659	3,413	13,992	7,186	38,921	12,444	33,416	12,495	57,906	65,713
LARIMER	8,116	2,674	46,426	93,108	127,198	76,515	117,307	166,677	256,314	360,608
LAS ANIMAS	412	637	481	7,328	10,051	9,844	3,060	12,345	16,919	19,523
LINCOLN	971	0	1,137	2,384	5,399	3,262	19,224	231	4,813	27,679
LOGAN	468	2,395	4,938	5,146	15,884	15,422	25,351	22,305	18,708	56,607
MESA	13,749	15,907	19,514	46,577	101,975	74,551	58,899	84,695	139,021	209,508
MINERAL	0	0	35	369	167	34	910	0	682	515
MOFFAT	924	3	2,423	3,631	7,518	17,755	8,531	8,801	26,061	24,131
MONTEZUMA	608	4,023	3,521	7,444	22,715	4,278	10,819	20,311	31,531	33,520
MONTROSE	1,657	219	8,302	9,156	14,185	27,987	24,688	26,010	41,252	48,804
MORGAN	2,262	4,040	7,117	16,012	16,951	14,060	26,082	9,730	27,502	65,059
OTERO	3,875	0	2,612	5,064	17,786	11,009	11,515	15,987	21,743	33,956
OURAY	0	0	328	205	909	20	2,492	353	2,014	2,306
PARK	149	1,146	757	240	2,552	847	3,543	299	2,298	3,139
PHILLIPS	728	0	999	220	19,194	1,523	27,956	158	2,668	13,374
PITKIN	2,371	2,070	9,542	7,710	33,200	5,516	21,000	3,773	30,743	7,714
PROWERS	104	1,693	3,522	70,122	4,218	10,571	9,219	11,437	20,269	30,027
PUEBLO	4,108	67	17,471	266,087	105,127	52,414	40,602	114,094	174,949	238,004
RIO BLANCO	0	5,457	1,849	3,737	3,524	1,744	3,951	98	9,823	4,777
RIO GRANDE	248	816	1,969	5,081	15,930	22,160	7,281	950	18,219	32,877
ROUTT	1,880	9	9,079	5,432	20,130	7,215	16,468	1,925	34,806	24,785
SAGUACHE	236	0	233	18	2,343	2,226	6,365	8	4,346	7,592
SAN JUAN	0	166	11	274	388	14	23	207	724	875
SAN MIGUEL	199	0	674	2,861	2,192	43	6,079	1,606	5,910	1,766
SEDGWICK	0	0	343	1,543	2,329	4,720	2,028	439	4,117	12,406
SUMMIT	963	0	19,061	1,649	37,803	2,983	13,613	17,095	40,865	32,823
TELLER	369	0	574	240	9,619	318	5,996	3,134	16,579	3,794
WASHINGTON	277	0	589	76	17,751	1,232	8,878	502	4,274	8,918
WELD	12,381	19,177	27,536	44,322	86,030	103,125	120,972	83,709	133,936	271,990
YUMA	2,645	1	6,166	16,121	5,656	11,541	25,552	3,339	9,278	19,964
Out of State	549	10,937	11,049	301,680	208,838	179,849	43,213	55,599	22,217	315,525
STATE TOTAL	$183,535	$157,122	$806,733	$2,751,519	$3,607,297	$3,109,308	$2,166,589	$2,699,314	$4,957,287	$7,224,673

RETAIL SALES BY BUSINESS CLASS AND BY COUNTY

Fiscal Year 1990

(2 of 2)

Thousands of Dollars

Apparel & Accessory Stores	Furniture & Home Furnishings	Eating & Drinking Places	Misc Retail Stores	Finance, Insurance & Real Estate	Hotels/ Lodging Places	Services Other than Lodging	Government Units	Nonclassifiable Establishments	TOTAL RETAIL SALES	COUNTY
$53,121	$101,412	$143,551	$209,221	$1,365	$26,630	$335,030	$1,000	$8,026	$3,477,406	ADAMS
671	4,519	10,103	8,634	127	4,135	11,345	0	419	169,159	ALAMOSA
160,500	267,314	293,355	519,238	70,543	43,170	749,489	24	21,743	5,724,277	ARAPAHOE
629	952	4,072	5,762	192	3,758	3,276	0	139	46,320	ARCHULETA
350	183	1,132	2,221	12	254	3,590	704	1	35,700	BACA
152	3	701	2,031	10	647	477	0	283	20,313	BENT
75,486	99,913	198,098	274,858	982	31,524	328,444	8,032	2,973	2,940,275	BOULDER
606	1,854	10,302	8,950	251	6,153	9,903	3	249	120,247	CHAFFEE
88	12	695	962	73	296	3,556	0	149	24,236	CHEYENNE
1,553	1,303	8,495	6,238	23	2,507	5,390	4	31	64,165	CLEAR CREEK
21	146	1,076	2,258	0	649	606	2	0	27,781	CONEJOS
3	70	548	1,103	1	408	252	0	0	9,282	COSTILLA
68	1	243	1,145	1	20	310	0	0	11,725	CROWLEY
0	7	360	1,414	33	360	563	15	456	12,112	CUSTER
1,690	3,478	5,841	11,365	110	1,643	10,785	0	212	158,354	DELTA
187,630	354,851	474,696	802,724	41,739	213,100	1,220,176	7,929	20,579	8,069,130	DENVER
0	0	390	497	41	61	548	2	5	9,178	DOLORES
2,675	18,836	25,376	28,912	119	849	41,280	2,151	1,565	443,646	DOUGLAS
21,152	15,517	86,898	89,067	27,193	75,250	43,048	254	2,054	559,206	EAGLE
0	173	1,723	2,492	2	7	1,507	8	0	19,267	ELBERT
100,437	145,584	309,492	478,032	18,099	109,493	385,588	6,927	11,426	3,962,506	EL PASO
3,500	3,328	17,815	17,381	174	3,827	11,685	28	1,962	200,147	FREMONT
8,384	11,141	34,814	34,805	1,103	16,758	67,980	72	2,350	502,398	GARFIELD
183	108	2,753	2,523	0	313	1,009	0	0	9,618	GILPIN
1,594	1,634	18,294	18,587	10,018	14,781	9,147	5	519	129,832	GRAND
2,189	2,497	14,577	17,236	6,083	11,545	11,921	2,856	122	139,934	GUNNISON
59	0	495	1,412	60	1,564	44	1	0	7,147	HINSDALE
204	156	2,902	4,778	146	828	1,153	0	0	30,931	HUERFANO
34	3	924	975	0	371	759	4	3	13,528	JACKSON
176,661	195,305	321,653	473,595	34,047	34,887	531,314	740	7,002	4,870,114	JEFFERSON
0	20	227	1,221	1	225	508	6	39	10,760	KIOWA
583	3,454	5,938	4,187	341	721	11,303	994	644	152,985	KIT CARSON
676	379	4,159	4,009	75	1,644	1,937	0	490	45,451	LAKE
11,907	12,550	36,333	40,354	2,935	28,065	27,869	71	409	407,638	LA PLATA
56,991	75,551	140,411	191,947	2,640	36,111	159,331	23,510	3,906	1,945,341	LARIMER
992	773	7,935	7,453	22	4,062	3,298	117	738	105,990	LAS ANIMAS
70	447	5,068	2,871	11	1,741	1,228	0	85	76,621	LINCOLN
6,626	3,826	12,313	10,702	100	1,682	13,268	123	544	216,408	LOGAN
27,615	38,797	71,066	89,332	1,027	20,400	86,008	0	1,811	1,100,452	MESA
10	1	634	754	0	1,912	545	0	10	6,578	MINERAL
1,6[illegible]	1,120	6,314	9,095	229	2,869	8,536	1	3	129,631	MOFFAT
2,[illegible]48	5,888	11,689	26,264	8	5,899	2[illegible]36	0	21	198,723	MONTEZUMA
2,995	7,162	12,693	14,324	47	3,405	17,787	8	375	261,056	MONTROSE
3,001	3,907	12,317	10,480	186	2,399	23,324	4,643	502	249,574	MORGAN
2,456	3,310	8,605	10,774	84	1,595	29,233	4,459	483	184,546	OTERO
33	53	3,415	2,231	242	3,344	1,528	27	5	19,505	OURAY
91	1,577	3,269	4,018	4	1,765	823	5	103	26,625	PARK
42	184	1,521	1,768	5	180	1,900	264	203	72,887	PHILLIPS
44,838	18,169	74,996	76,161	34,637	52,420	50,360	0	1,503	476,723	PITKIN
2,672	2,926	6,476	11,265	12	2,935	6,067	4,775	743	199,053	PROWERS
16,814	33,784	87,591	76,974	1,215	7,137	77,162	39	2,825	1,316,464	PUEBLO
268	241	2,324	4,464	35	643	3,592	719	220	47,466	RIO BLANCO
804	2,317	3,707	6,829	34	3,642	7,270	3	744	130,881	RIO GRANDE
8,086	3,912	26,618	34,702	14,533	26,555	17,745	100	291	254,271	ROUTT
0	39	890	1,443	86	116	575	61	140	26,717	SAGUACHE
54	12	2,441	3,365	982	303	134	0	0	9,973	SAN JUAN
1,636	849	7,990	6,785	3,780	3,786	5,155	0	17	51,328	SAN MIGUEL
185	336	1,017	2,431	39	521	2,074	796	397	35,721	SEDGWICK
22,383	10,964	64,291	55,431	27,455	66,329	44,879	12	1,096	459,695	SUMMIT
1,107	784	7,302	9,643	181	2,164	5,473	2	12	67,291	TELLER
309	199	1,289	1,012	1	97	1,651	1	2	47,058	WASHINGTON
16,751	30,012	88,717	79,994	918	6,855	164,858	65	2,001	1,293,349	WELD
953	1,426	3,331	6,617	402	538	5,757	1,794	1,792	122,873	YUMA
39,768	87,344	114,166	233,838	63,886	4,390	360,012	0	14,395	2,067,255	Out of State
$1,077,090	$1,582,613	$2,828,427	$4,071,154	$368,700	$902,238	$4,939,501	$73,356	$118,817	$43,625,273	STATE TOTAL

RETAIL TRADE SALES BY COUNTY

CALENDAR YEARS 1984-89

Note: Sales only of categories: building materials & farm equipment, general merchandise, food stores, autodealers & gas stations, clothing & furniture stores, eating/drinking & misc. retail.

(Thousands of dollars)

COUNTY	1984	1985	1986	1987	1988	1989
Adams	2,115,045	2,225,815	2,118,974	2,098,902	2,108,888	2,229,784
Alamosa	92,805	99,104	103,401	101,832	102,631	113,043
Arapahoe	3,414,483	3,667,771	3,711,620	3,665,429	3,747,682	3,836,778
Archuleta	32,082	33,146	30,930	31,064	28,540	30,651
Baca	28,864	27,833	22,445	24,058	25,937	25,696
Bent	16,241	16,970	13,479	13,396	14,333	14,713
Boulder	1,406,317	1,494,466	1,518,046	1,600,155	1,630,688	1,686,410
Chaffee	75,357	78,886	78,453	75,612	82,341	80,965
Cheyenne	18,880	10,664	8,499	7,641	8,908	9,887
Clear Creek	34,839	40,535	34,860	34,252	38,833	36,652
Conejos	16,958	15,490	14,793	14,806	18,488	15,973
Costilla	4,191	4,583	4,647	4,883	7,475	6,316
Crowley	7,194	7,226	6,636	7,643	7,621	8,362
Custer	5,031	5,471	4,338	4,700	5,171	4,942
Delta	96,059	91,356	84,382	86,482	90,744	98,618
Denver	3,861,028	4,056,661	3,923,274	3,872,753	3,620,338	3,770,334
Dolores	5,408	4,828	4,450	4,994	5,757	7,850
Douglas	140,695	163,700	178,765	198,568	213,928	240,015
Eagle	197,947	214,440	222,201	231,881	262,163	310,428
Elbert	14,927	15,389	14,287	14,831	12,325	11,866
El Paso	2,185,146	2,432,382	2,479,889	2,546,911	2,516,606	2,612,727
Fremont	127,895	129,188	127,317	133,111	134,242	142,111
Garfield	218,171	217,532	200,832	211,864	257,864	301,045
Gilpin	6,532	6,916	6,883	7,195	7,720	6,516
Grand	63,214	66,884	67,572	66,892	72,758	73,834
Gunnison	70,103	70,643	68,966	70,929	73,999	81,776
Hinsdale	5,150	4,538	3,935	4,314	4,204	4,232
Huerfano	24,474	24,597	21,415	20,469	20,266	19,593
Jackson	8,473	8,319	7,860	9,698	7,945	8,099
Jefferson	2,937,680	3,052,420	3,120,590	3,215,663	3,284,876	3,379,190
Kiowa	8,821	8,396	8,501	8,004	7,972	7,749
Kit Carson	89,726	84,110	72,359	79,559	89,279	88,923
Lake	27,531	28,547	27,567	25,572	27,733	30,109
La Plata	241,881	242,119	240,565	233,054	238,542	259,638
Larimer	1,023,458	1,100,700	1,120,223	1,144,517	1,203,809	1,315,871
Las Animas	48,509	48,338	48,528	57,354	62,736	68,150
Lincoln	65 787	56,608	57,433	49,446	52,644	62,994
Logan	150,740	147,823	139,412	132,658	149,790	160,209
Mesa	624,797	637,089	593,524	609,455	628,216	693,491
Mineral	3,093	3,304	2,909	2,903	3,027	3,165
Moffat	93,482	88,259	89,967	75,348	74,300	82,690
Montezuma	124,750	129,056	125,244	121,009	126,713	136,585
Montrose	132,688	133,354	137,022	143,287	151,065	169,649
Morgan	197,144	185,847	185,531	184,339	152,660	149,501
Otero	105,519	108,420	104,052	107,355	98,077	103,635
Ouray	8,006	8,092	8,331	9,426	11,090	12,052
Park	13,993	15,693	15,782	15,268	16,599	17,452
Phillips	64,059	53,438	48,143	41,805	42,094	47,060
Pitkin	163,530	184,512	199,806	228,594	246,840	277,844
Prowers	108,478	113,861	99,478	97,563	99,233	94,964
Pueblo	648,361	663,781	684,632	688,333	732,495	763,207
Rio Blanco	25,987	24,770	23,717	26,272	23,776	26,732
Rio Grande	83,998	96,169	74,712	75,958	72,814	74,331
Routt	102,166	108,866	108,386	112,907	131,052	147,477
Saguache	17,605	17,067	15,435	17,317	15,803	19,756
San Juan	5,332	5,661	5,799	6,258	7,486	7,537
San Miguel	17,265	20,073	21,201	24,893	31,587	32,714
Sedgwick	29,040	29,127	24,153	24,511	18,662	22,259
Summit	146,480	162,686	163,231	179,373	206,454	241,645
Teller	39,812	40,266	40,919	43,207	44,404	45,742
Washington	29,670	28,293	22,495	25,451	29,151	25,631
Weld	651,167	681,511	667,577	700,402	743,817	799,315
Yuma	89,030	81,264	68,145	71,864	74,082	74,496
Out of State	616,566	713,685	809,223	739,893	859,687	961,845
State Total	23,029,665	24,338,538	24,258,741	24,484,083	24,886,960	26,192,824

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

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FY1990

COUNTY/CITY		GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS		$5,971,633,041	$3,477,406,395	$50,665,145
	Aurora	633,789,312	429,691,823	7,077,643
	Bennett	9,127,623	8,198,666	74,118
	Brighton	183,004,159	156,850,363	2,264,121
	Broomfield	67,058,996	52,225,857	648,534
	Commerce City	1,027,006,561	648,321,519	7,099,060
	Federal Heights	155,680,814	132,525,685	2,026,420
	Northglenn	317,143,908	276,400,279	5,087,022
	Strasburg	1,983,760	1,935,478	31,962
	Thornton	714,445,040	527,089,981	8,489,394
	Westminster	305,860,205	254,649,832	3,444,664
	Remainder of county	2,556,532,663	989,516,912	14,422,207
ALAMOSA		189,701,817	169,158,282	2,666,137
	Alamosa	151,862,382	140,614,523	2,320,291
	Remainder of county	37,839,435	28,543,759	345,846
ARAPAHOE		7,914,712,695	5,724,277,554	91,050,637
	Aurora	2,496,021,955	1,832,898,770	32,610,845
	Byers	8,062,316	7,056,436	62,522
	Deer Trail	1,252,670	1,240,566	10,219
	Englewood	2,219,635,875	1,459,839,610	21,572,470
	Glendale	125,912,287	116,959,260	2,579,578
	Greenwood Village	399,215,198	353,089,704	5,947,408
	Littleton	826,465,556	727,093,907	9,779,623
	Sheridan	224,983,640	133,942,709	1,993,573
	Strasburg	2,976,207	2,803,531	34,324
	Remainder of county	1,610,186,991	1,088,853,061	16,460,075
ARCHULETA		49,778,692	46,318,109	818,973
	Pagosa Springs	36,039,892	33,719,632	605,684
	Remainder of county	13,738,800	12,598,477	213,289
BACA		49,849,394	35,699,521	425,436
	Campo	344,669	330,662	5,602
	Pritchett	43,450	32,273	537
	Springfield	25,350,246	23,789,926	255,203
	Walsh	6,448,380	5,913,653	66,136
	Remainder of county	17,662,649	5,633,007	97,958
BENT		22,443,098	20,313,934	249,173
	Las Animas	14,372,786	13,333,794	194,586
	Remainder of county	8,070,312	6,980,140	54,587
BOULDER		4,413,486,218	2,940,724,971	43,672,931
	Boulder	2,112,205,360	1,686,429,284	25,690,140
	Broomfield	303,679,960	128,537,297	2,018,481
	Lafayette	109,565,610	76,245,829	1,279,724
	Longmont	1,332,062,137	611,564,684	10,295,000
	Louisville	140,577,124	115,479,499	1,300,938
	Lyons	10,977,440	9,760,047	124,247
	Nederland	11,255,887	10,810,136	160,576
	Niwot	5,046,941	3,407,179	43,665
	Remainder of county	388,115,[illegible]	298,491,016	2,760,160
CHAFFEE		148,161,976	120,245,170	1,977,692
	Buena Vista	26,847,129	25,221,207	401,091
	Poncha Springs	6,151,271	5,685,715	86,962
	Salida	77,037,856	62,911,876	1,019,624
	Remainder of county	38,125,720	26,426,372	470,015
CHEYENNE		25,634,227	24,236,626	326,362
	Cheyenne Wells	11,024,224	10,425,790	157,095
	Kit Carson	2,164,277	1,898,649	28,285
	Remainder of county	12,445,726	11,912,187	140,982

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

(page 2 of 7)

FY1990

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CLEAR CREEK	**$75,244,664**	**$64,165,176**	**$872,585**
Empire	2,089,449	1,822,695	26,826
Georgetown	14,530,128	13,468,974	217,985
Idaho Springs	30,149,187	27,427,758	428,746
Silver Plume	1,920,504	1,287,029	11,626
Remainder of county	26,555,396	20,158,720	187,402
CONEJOS	**32,527,345**	**27,783,491**	**225,886**
Antonito	6,445,196	5,572,275	57,888
La Jara	7,613,211	7,339,728	56,053
Manassa	3,609,545	2,136,802	15,307
Romeo	644,030	638,311	7,926
Remainder of county	14,215,363	12,096,375	88,712
COSTILLA	**21,805,982**	**9,283,621**	**144,601**
Blanca	4,402,590	687,089	9,631
Fort Garland	2,385,793	2,275,475	25,402
San Luis	2,552,953	2,437,195	32,304
Remainder of county	12,464,646	3,883,862	77,264
CROWLEY	**12,457,610**	**11,724,004**	**154,995**
Ordway	9,043,889	8,398,710	17,432
Remainder of county	3,413,721	3,325,294	37,563
CUSTER	**12,857,947**	**12,110,905**	**109,466**
Westcliffe	4,623,197	4,340,317	59,801
Remainder of county	8,234,750	7,770,588	49,665
DELTA	**229,238,377**	**158,353,960**	**2,376,354**
Cedaredge	14,592,806	7,705,604	116,545
Crawford	722,734	580,332	11,685
Delta	117,663,003	95,555,445	1,383,467
Hotchkiss	15,588,769	11,632,291	146,463
Paonia	36,499,789	10,602,050	190,746
Remainder of county	44,171,276	32,278,238	527,448
DENVER CITY & COUNTY	**13,052,625,292**	**8,069,131,059**	**126,362,622**
DOLORES	**9,905,953**	**9,179,776**	**101,357**
Dove Creek	6,766,340	6,309,767	77,555
Remainder of county	3,139,613	2,870,009	23,802
DOUGLAS	**519,021,665**	**443,644,344**	**6,812,773**
Castle Rock	146,344,643	123,375,463	1,922,908
Franktown	8,384,730	3,448,705	72,917
Parker	128,810,565	113,858,988	1,032,651
Sedalia	35,411,337	28,391,453	633,286
Remainder of county	200,070,390	174,569,735	3,151,011
EAGLE	**587,328,312**	**559,205,181**	**11,860,834**
Avon	66,815,635	62,292,024	1,214,426
Basalt	18,545,847	17,694,818	280,461
Eagle	30,123,337	24,917,484	23,776
Gypsum	5,142,038	4,196,299	52,855
Minturn	13,421,468	9,077,471	173,223
Red Cliff	853,424	642,894	11,482
Vail	305,171,015	298,968,278	6,816,106
Remainder of county	147,255,548	141,415,913	2,388,505
ELBERT	**21,434,635**	**19,265,510**	**51,368**
Agate	560,789	557,370	2,834
Elizabeth	9,342,499	8,236,810	121,262
Kiowa	2,636,516	2,441,951	12,876
Simla	2,024,513	1,944,249	22,771
Remainder of county	6,870,318	6,085,130	91,625

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

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FY1990

COUNTY/CITY		GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO		$5,063,675,048	$3,962,506,754	$64,580,206
	Calhan	8,458,709	7,898,009	69,072
	Colorado Springs	4,670,613,753	3,630,630,036	59,452,158
	Fountain	58,504,837	53,904,319	1,076,605
	Green Mountain Falls	2,792,241	2,561,154	48,429
	Manitou Springs	29,808,287	26,490,596	525,969
	Monument	31,761,488	27,848,843	305,101
	Palmer Lake	4,371,083	4,177,979	68,529
	Security	27,976,249	27,399,884	297,284
	Remainder of county	229,388,401	181,595,934	2,737,059
FREMONT		237,336,409	200,146,855	2,940,459
	Canon City	164,468,619	148,143,808	2,275,654
	Florence	19,616,166	17,199,559	183,219
	Penrose	2,444,303	2,317,715	33,789
	Remainder of county	50,807,321	32,485,773	447,797
GARFIELD		581,704,397	502,398,216	8,020,235
	Carbondale	47,508,669	41,533,739	593,400
	Glenwood Springs	338,410,606	306,345,819	5,259,078
	New Castle	5,054,890	3,941,206	31,072
	Parachute	5,344,688	5,018,199	76,091
	Rifle	85,306,914	62,779,804	890,119
	Silt	9,852,435	5,899,178	57,724
	Remainder of county	90,226,195	76,880,271	1,112,751
GILPIN		10,417,979	9,617,295	195,844
	Black Hawk	2,955,934	2,688,144	34,240
	Central City	5,522,808	5,400,397	130,668
	Remainder of county	1,939,237	1,528,754	30,936
GRAND		170,557,357	129,833,132	2,597,359
	Fraser	17,953,650	17,367,127	267,867
	Granby	22,324,137	18,956,284	271,388
	Grand Lake	10,013,030	9,135,449	200,555
	Hot Sulphur Springs	1,191,938	1,157,024	24,308
	Kremmling	15,462,625	13,104,038	177,990
	Winter Park	40,923,542	39,416,089	934,155
	Remainder of county	62,688,435	30,697,121	721,096
GUNNISON		159,346,414	139,935,508	2,670,760
	Crested Butte	28,206,877	23,763,092	514,456
	Gunnison	87,864,090	74,654,443	1,243,749
	Mount Crested Butte	23,085,726	22,931,644	603,252
	Remainder of county	20,189,721	18,586,329	309,303
HINSDALE		7,370,191	7,148,026	136,946
	Lake City	4,389,850	4,222,281	91,768
	Remainder of county	2,980,341	2,925,745	45,178
HUERFANO		35,660,989	30,930,219	381,151
	La Veta	5,149,568	4,477,472	49,319
	Walsenburg	22,037,792	18,726,303	230,690
	Remainder of county	8,473,629	7,726,444	101,142
JACKSON		22,459,712	13,527,532	194,318
	Walden	10,041,294	8,642,061	118,043
	Remainder of county	12,418,418	4,885,471	76,275

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

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FY1990

COUNTY/CITY		GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON		5,847,704,720	4,870,113,008	79,287,737
	Arvada	822,497,638	682,553,396	10,000,460
	Broomfield	44,302,953	30,232,205	442,963
	Conifer	8,312,373	7,520,275	116,245
	Edgewater	79,701,413	76,481,001	848,031
	Evergreen	44,057,960	38,334,832	624,424
	Golden	457,920,675	290,279,553	2,939,833
	Kittredge	1,529,852	1,286,642	12,940
	Lakeside	59,710,593	58,932,891	1,582,437
	Lakewood	1,857,054,863	1,620,319,337	28,173,747
	Morrison	15,416,521	12,229,632	143,738
	Mountain View	6,523,086	5,835,319	133,194
	Westminster	459,599,415	396,549,149	9,154,914
	Wheat Ridge	768,086,803	619,007,636	7,770,338
	Remainder of county	1,222,990,575	1,030,551,140	17,344,473
KIOWA		13,523,022	10,759,738	137,950
	Eads	7,190,405	6,784,235	69,630
	Remainder of county	6,332,617	3,975,503	68,320
KIT CARSON		166,523,075	152,987,153	1,728,736
	Burlington	76,877,927	70,672,454	943,759
	Flagler	13,469,156	13,017,310	106,642
	Seibert	11,232,713	11,214,572	30,937
	Stratton	9,591,727	9,299,970	121,682
	Remainder of county	55,351,552	48,782,847	525,716
LAKE		51,259,721	45,451,468	547,079
	Leadville	20,356,615	19,297,357	321,521
	Twin Lakes	149,558	136,136	2,224
	Remainder of county	30,753,548	26,017,975	223,334
LA PLATA		451,959,733	407,637,463	7,120,813
	Bayfield	10,353,883	9,193,467	125,814
	Durango	314,931,482	282,529,810	5,017,039
	Ignacio	10,612,518	9,904,327	84,661
	Remainder of county	116,061,850	106,009,859	1,893,299
LARIMER		2,476,915,263	1,945,341,024	32,638,827
	Berthoud	44,876,637	18,843,028	235,531
	Estes Park	105,214,523	102,406,223	1,992,011
	Ft Collins	1,440,602,561	1,183,225,886	20,555,483
	Loveland	496,872,488	407,210,233	6,113,892
	Wellington	6,054,902	4,205,174	54,765
	Remainder of county	383,294,152	229,450,480	3,687,145
LAS ANIMAS		116,804,752	105,990,210	1,304,114
	Aguilar	3,012,169	2,983,253	25,884
	Trinidad	99,623,536	90,179,502	1,062,129
	Remainder of county	14,169,047	12,827,455	216,101
LINCOLN		84,845,174	76,619,393	861,626
	Arriba	12,939,745	12,742,863	13,978
	Genoa	4,691,821	142,806	3,429
	Hugo	9,112,363	9,006,822	85,805
	Limon	51,978,694	49,116,022	665,371
	Remainder of county	6,122,551	5,610,88093,043	
LOGAN		304,709,474	216,410,607	3,516,087
	Crook	707,943	677,693	13,569
	Fleming	8,180,462	8,168,305	10,322
	Iliff	248,270	228,141	3,943
	Merino	8,636,640	5,868,112	7,239
	Sterling	242,498,694	161,884,826	2,943,151
	Remainder of county	44,437,465	39,583,530	537,863

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

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FY1990

COUNTY/CITY		GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA		$1,341,730,458	$1,100,450,405	$17,878,976
	Clifton	38,996,655	36,648,328	470,107
	Collbran	2,001,795	1,943,052	32,484
	De Beque	733,468	522,249	5,242
	Fruita	35,029,715	27,893,642	362,778
	Gateway	25,460	20,581	421
	Grand Junction	1,047,941,924	861,161,845	14,389,967
	Palisade	13,240,304	9,668,560	114,328
	Remainder of county	203,761,137	162,592,148	2,503,649
MINERAL		8,357,458	6,577,153	133,781
	Creede	4,546,976	4,059,263	76,009
	Remainder of county	3,810,482	2,517,890	57,772
MOFFAT		147,270,368	129,628,601	2,081,869
	Craig	129,527,237	115,045,406	1,831,948
	Dinosaur	4,867,327	4,855,834	130,308
	Remainder of county	12,875,804	9,727,361	119,613
MONTEZUMA		229,642,027	198,723,550	3,125,468
	Cortez	173,587,910	153,465,790	2,395,277
	Dolores	5,261,332	4,290,333	64,067
	Mancos	4,664,255	4,261,999	54,074
	Remainder of county	46,128,530	36,705,428	612,050
MONTROSE		336,214,134	261,054,733	4,184,978
	Cimarron	162,370	160,556	2,516
	Montrose	234,893,621	198,012,598	3,583,316
	Naturita	9,452,578	5,688,311	58,979
	Nucla	16,322,716	12,684,322	98,721
	Olathe	14,999,161	10,706,735	67,319
	Remainder of county	60,383,688	33,802,211	374,127
MORGAN		310,448,491	249,574,586	3,061,624
	Brush	40,972,863	37,466,909	449,879
	Fort Morgan	171,037,648	126,644,458	1,688,058
	Hilrose	156,700	153,548	1,500
	Wiggins	28,395,500	26,896,152	137,261
	Remainder of county	69,885,780	58,413,519	784,926
OTERO		209,173,495	184,545,740	2,354,161
	Cheraw	359,146	341,048	3,728
	Fowler	8,935,101	7,412,320	83,904
	La Junta	126,470,206	114,028,428	1,319,235
	Manzanola	2,117,635	1,944,941	19,930
	Rocky Ford	30,498,073	27,106,658	391,517
	Swink	1,441,235	1,420,003	12,412
	Remainder of county	39,352,099	32,292,342	523,435
OURAY		25,139,526	19,506,702	360,360
	Ouray	16,871,268	12,354,173	268,680
	Ridgway	5,657,319	4,691,600	49,250
	Remainder of county	2,610,939	2,460,929	42,430
PARK		30,285,683	26,622,863	391,446
	Fairplay	4,684,565	4,193,142	64,953
	Remainder of county	25,601,118	22,429,721	326,493
PHILLIPS		90,102,855	72,885,694	550,291
	Haxtun	22,765,736	10,794,236	158,652
	Holyoke	34,479,468	30,892,598	254,630
	Remainder of county	32,857,651	31,198,860	137,009
PITKIN		508,505,793	476,724,777	10,160,580
	Aspen	311,269,641	293,493,810	6,331,996
	Snowmass	872,7	827,641	18,064
	Snowmass Village	85,299,656	80,997,658	1,960,665
	Remainder of county	111,063,791	101,405,668	1,849,855

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

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FY1990

COUNTY/CITY		GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
PROWERS		$239,596,491	$199,052,725	$2,027,426
	Granada	1,423,476	1,357,260	15,731
	Holly	9,077,606	8,799,507	76,770
	Lamar	204,346,358	166,728,159	1,581,315
	Wiley	4,310,782	3,401,130	74,281
	Remainder of county	20,438,269	18,766,669	279,329
PUEBLO		1,607,534,447	1,316,463,644	17,189,795
	Avondale	917,662	887,306	8,746
	Boone	229,200	221,856	1,860
	Colorado City	2,565,363	2,351,106	21,652
	Pueblo	1,515,728,949	1,245,117,490	16,148,824
	Rye	1,657,114	1,643,408	25,842
	Remainder of county	86,436,159	66,242,478	982,871
RIO BLANCO		57,551,872	47,466,027	677,549
	Meeker	16,371,544	15,595,025	210,307
	Rangely	23,924,025	23,023,217	323,132
	Rio Blanco	11,242	11,242	328
	Remainder of county	17,245,061	8,836,543	143,782
RIO GRANDE		173,820,981	130,877,879	1,755,213
	Del Norte	22,230,729	17,692,511	192,712
	Monte Vista	64,575,393	51,662,019	676,293
	South Fork	1,007,633	1,007,600	10,273
	Remainder of county	86,007,226	60,515,749	875,935
ROUTT		280,512,976	254,270,226	5,088,140
	Hayden	17,375,624	12,557,950	220,884
	Oak Creek	4,028,218	3,636,907	56,961
	Phippsburg	152,394	152,268	2,121
	Steamboat Springs	201,822,332	188,796,815	4,008,208
	Yampa	870,455	796,859	11,429
	Remainder of county	56,263,953	48,329,427	788,537
SAGUACHE		34,341,957	26,716,463	353,449
	Center	19,643,517	19,058,087	248,590
	Saguache	4,220,551	2,736,842	21,529
	Remainder of county	10,477,889	4,921,534	83,330
SAN JUAN		10,325,497	9,973,464	232,328
	Silverton	8,725,006	8,373,320	188,343
	Remainder of county	1,600,491	1,600,144	43,985
SAN MIGUEL		56,944,606	51,326,902	1,056,316
	Norwood	4,799,647	4,119,010	53,650
	Telluride	44,224,155	40,069,943	851,570
	Remainder of county	7,920,804	7,137,949	151,096
SEDGWICK		40,028,404	35,721,364	403,454
	Julesburg	26,323,670	23,384,483	248,214
	Ovid	2,984,941	2,243,247	17,987
	Sedgwick	776,004	493,142	7,857
	Remainder of county	9,941,789	9,600,492	129,396
SUMMIT		476,561,481	459,694,130	9,733,943
	Breckenridge	140,823,218	138,651,132	3,220,462
	Copper Mountain	25,987,974	25,501,664	657,514
	Dillon	27,515,983	25,903,588	470,508
	Frisco	84,504,049	80,649,391	1,683,048
	Keystone	9,831,024	9,831,024	262,510
	Silverthorne	99,003,425	92,004,647	1,846,647
	Remainder of county	88,895,808	87,152,684	1,593,254

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
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FY1990

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
TELLER	**$75,847,248**	**$67,290,211**	**$1,117,916**
Cripple Creek	7,594,420	6,866,028	147,131
Green Mountain Falls	11,106	11,079	217
Victor	2,437,097	2,149,619	9,578
Woodland Park	54,329,574	47,771,329	797,019
Remainder of county	11,475,051	10,492,156	163,971
WASHINGTON	**50,486,040**	**47,055,561**	**396,681**
Akron	35,309,926	33,859,158	251,444
Cope	1,097,838	1,083,323	18,781
Otis	4,453,777	3,248,338	37,488
Remainder of county	9,624,499	8,864,742	88,968
WELD	**1,774,141,120**	**1,293,349,781**	**18,926,971**
Ault	8,643,922	6,231,941	75,625
Broomfield	126,269	99,790	2,894
Dacono	8,462,090	6,404,970	58,779
Eaton	62,544,272	47,644,208	227,373
Erie	19,582,909	5,960,541	64,070
Evans	34,998,195	32,569,741	477,413
Firestone	4,676,197	4,089,212	21,390
Frederick	14,210,841	5,548,818	58,002
Fort Lupton	74,612,443	51,053,817	695,666
Garden City	29,590,227	23,429,635	484,649
Gilcrest	2,666,841	2,400,673	32,318
Greeley	1,026,419,606	778,071,647	12,122,595
Grover	388,022	379,630	2,802
Hudson	12,201,579	7,081,524	129,350
Johnstown	21,968,294	19,191,458	136,916
Keenesburg	5,725,530	5,130,593	74,713
Kersey	5,179,808	2,583,951	28,049
La Salle	13,515,393	12,039,100	168,378
Mead	6,785,969	5,559,946	25,175
Milliken	2,888,018	2,278,882	26,399
Nunn	711,886	529,634	8,065
Pierce	4,161,410	2,112,624	9,290
Platteville	11,202,733	9,575,139	117,696
Severance	2,069,160	1,926,322	25,200
Windsor	22,647,196	19,852,032	298,920
Remainder of county	378,162,310	241,603,953	3,555,244
YUMA	**135,213,953**	**122,870,927**	**1,517,311**
Eckley	424,570	416,624	11,912
Idalia	502,295	501,825	5,756
Joes	1,385,642	1,385,207	37,878
Kirk	2,675,485	2,501,308	29,356
Wray	41,044,771	38,791,857	426,495
Yuma	61,304,450	54,218,837	684,666
Remainder of county	27,876,740	25,055,269	321,248
OUT STATE	**4,042,605,856**	**2,067,253,157**	**36,700,132**
STATE TOTALS	**$105,814,780,026**	**$77,114,132,694**	**$1,219,828,710**

TOURISM TAX COLLECTIONS BY INDUSTRY
FISCAL YEARS 1987 TO 1990

	1987	1988	1989	1990
Agriculture, Forestry & Fisheries	$419	$833	$1,018	$1,029
Mining	0	0	0	0
Contract Construction	15	92	160	476
Manufacturing	6,289	10,342	11,716	8,071
Transportation, Communication, Electric, Gas, and Sanitary Services	7,497	12,577	15,700	43,333
Wholesale Trade	1,425	1,908	1,510	1,236
Retail Trade:				
Building Materials	11	25	978	1,569
General Merchandise	19,222	34,869	20,859	26,227
Grocery Stores	167,057	211,771	248,534	261,264
Auto Dealers/Service Stations	10,760	63,212	142,088	61,188
Clothing	3,264	4,742	5,518	6,762
Furniture	19,934	43,627	50,366	52,112
Eating/Drinking	2,532,895	4,335,967	5,215,245	5,345,885
Miscellaneous Retail	130,392	232,624	239,920	145,636
Finance, Insurance and Real Estate	90,347	177,697	225,333	312,341
Hotels and Other Lodging Places	677,790	1,195,334	1,523,664	1,667,681
Services other than Lodging	245,891	450,270	509,618	721,383
Government Facilities	-199	67	857	1,420
Nonclassifiable Establishments	-844	100	-163	194
TOTAL	$3,912,166	$6,776,057	$8,212,921	$8,657,806

TOURISM PROMOTION TAX BY COUNTY *

Fiscal Years 1986 to 1990

	1986	1987	1988	1989	1990
Adams	$145,824	$152,692	$240,659	$264,164	$258,591
Alamosa	11,621	12,307	19,309	22,353	19,447
Arapahoe	261,081	269,104	474,442	621,875	645,176
Archuleta	7,984	6,881	11,499	14,947	15,602
Baca	1,073	929	1,677	2,563	2,111
Bent	1,300	1,006	1,822	2,215	2,823
Boulder	203,297	192,868	258,262	365,809	385,487
Chaffee	16,272	17,793	30,422	35,053	36,214
Cheyenne	1,124	1,140	1,708	2,104	1,767
Clear Creek	13,490	13,138	23,247	28,202	29,682
Conejos	1,227	1,044	2,104	2,870	2,964
Costilla	993	1,365	1,210	1,951	1,640
Crowley	271	396	984	565	634
Custer	1,094	1,384	2,460	1,883	1,996
Delta	7,366	6,526	12,076	12,114	13,510
Denver	627,101	741,748	1,208,967	1,315,526	1,351,566
Dolores	266	356	587	859	879
Douglas	11,231	20,488	22,469	28,898	43,475
Eagle	139,621	164,360	308,457	406,459	466,328
Elbert	885	855	1,550	1,960	2,082
El Paso	299,609	340,734	577,069	672,843	729,600
Fremont	17,703	19,482	30,731	35,771	36,364
Garfield	38,846	36,665	66,326	83,405	96,770
Gilpin	2,895	2,342	5,320	5,682	5,653
Grand	45,863	49,662	93,815	117,337	120,702
Gunnison	30,718	36,206	68,829	73,364	85,526
Hinsdale	1,559	1,491	2,515	3,076	3,544
Huerfano	4,796	3,526	7,307	7,485	7,061
Jackson	1,120	1,177	1,805	2,238	2,192
Jefferson	275,334	287,170	483,338	555,761	555,791
Kiowa	682	1,160	761	1,238	676
Kit Carson	6,260	6,041	9,365	10,741	9,676
Lake	4,803	5,795	9,646	11,983	12,415
La Plata	57,463	61,976	114,936	133,844	138,262
Larimer	121,867	130,657	250,633	337,123	345,495
Las Animas	9,168	11,720	15,802	17,690	17,540
Lincoln	4,220	6,668	10,749	13,331	14,890
Logan	13,206	12,453	23,214	28,967	27,749
Mesa	58,832	62,350	124,948	148,442	164,355
Mineral	3,426	3,050	8,075	10,572	7,296
Moffat	9,768	8,360	14,870	14,837	16,960
Montezuma	16,304	16,138	28,432	36,844	39,576
Montrose	12,200	13,152	24,688	31,847	34,453
Morgan	9,681	10,979	19,130	19,820	21,513
Otero	9,710	10,372	15,982	18,395	18,454
Ouray	4,394	4,251	8,632	13,479	13,776
Park	3,549	3,662	6,298	8,098	8,229
Phillips	1,027	1,373	1,818	2,079	2,244
Pitkin	154,949	178,632	348,396	389,464	386,177
Prowers	8,413	8,932	15,952	18,136	16,108
Pueblo	63,142	74,275	123,785	135,540	167,370
Rio Blanco	2,761	3,417	5,004	6,623	6,564
Rio Grande	7,480	7,420	11,637	12,708	13,930
Routt	61,925	70,669	144,605	181,715	188,722
Saguache	858	1,012	1,801	2,203	2,198
San Juan	2,349	2,663	5,340	7,037	6,838
San Miguel	10,410	16,803	37,055	42,751	38,869
Sedgwick	1,868	1,418	2,694	3,033	3,203
Summit	149,793	153,884	303,501	399,819	444,553
Teller	5,787	7,010	11,661	15,606	16,346
Washington	1,717	1,325	2,596	3,459	3,243
Weld	62,417	67,670	126,350	151,175	161,389
Yuma	2,946	3,668	6,732	8,587	8,610
Out of State	526,846	558,382	980,006	1,286,401	1,374,949
TOTAL	**$3,581,785**	**$3,912,172**	**$6,776,060**	**$8,212,919**	**$8,657,807**

* Businesses with more than one location report entire tax from the home office or location.

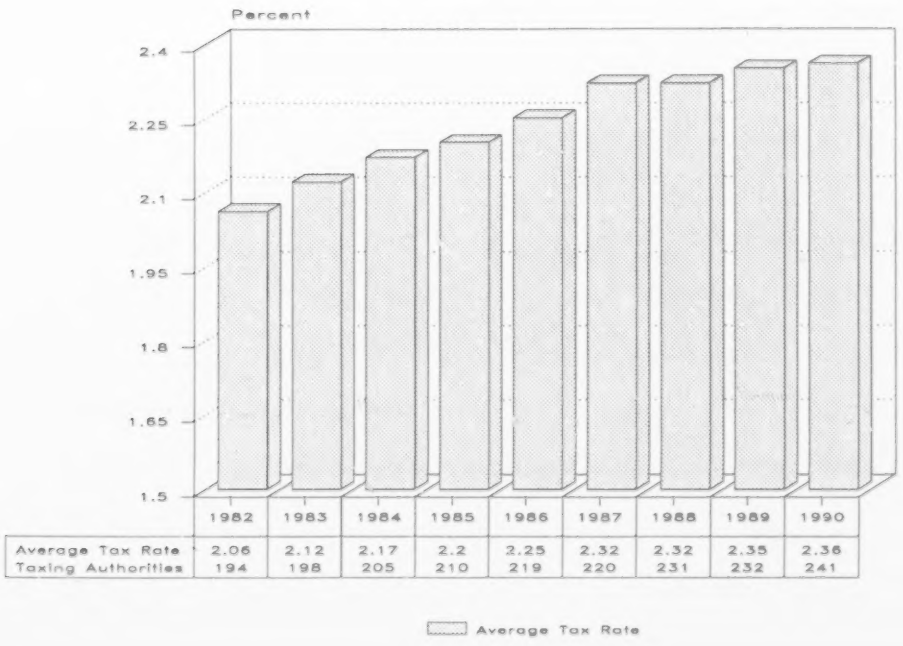
SUMMARY OF LOCAL SALES TAX RATES:

Number of Jurisdictions by Tax Rate

(As of July 1990)

Local Sales Tax Rate	Cities & Towns	Counties	Special Districts	TOTAL
0.10 %	-	-	1	1
0.25	-	1	-	1
0.50	-	1	1	2
0.60	-	-	1	1
1.00	13	18	-	31
1.50	4	1	-	5
1.70	1	-	-	1
2.00	86	12	-	98
2.50	2	-	-	2
2.75	4	-	-	4
2.86	1	-	-	1
3.00	53	2	-	55
3.25	1	-	-	1
3.50	15	-	-	15
4.00 %	20	3	-	23
TOTAL	**200**	**38**	**3**	**241**

LOCAL SALES TAX RATES OVER TIME
FY 82 TO FY 90 AVERAGE



STATE OF COLORADO-COLLECTED CITY SALES TAX RATES
(as of July 1990)

CITY	CURRENT RATE	
Akron	1.0	%
Alma	3.0	
Antonito	2.0	
Aspen	1.7	
Ault	2.0	
Basalt	2.0	
Bayfield	1.0	
Bennett	2.0	
Berthoud	3.0	
Black Hawk	4.0	
Blanca	2.0	
Brighton	3.0	
Broomfield	3.5	
Brush	3.0	
Buena Vista	2.0	
Burlington	2.0	
Calhan	2.0	
Carbondale	3.0	
Castle Rock	4.0	
Cedaredge	1.5	
Center	2.0	
Cheyenne Wells	2.0	
Collbran	2.0	
Columbine Valley	3.0	
Craig	1.5	
Crawford	2.0	
Creede	2.0	
Crested Butte	4.0	
Cripple Creek	2.0	
Dacono	3.0	
De Beque	2.0	
Del Norte	2.0	
Dillon	2.0	
Dolores	3.5	
Dove Creek	2.0	
Eads	2.0	
Eagle	4.0	
Eaton	3.0	
Elizabeth	1.5	
Empire	3.0	
Erie	3.5	
Estes Park	4.0	
Evans	3.0	
Fairplay	3.0	
Federal Heights	3.0	
Firestone	2.0	
Florence	2.0	
Flagler	2.0	
Fort Lupton	2.0	
Fort Morgan	3.0	
Fountain	3.0	
Fowler	2.0	
Fraser	4.0	
Frederick	2.0	
Frisco	2.0	
Fruita	2.0	
Garden City	2.0	
Georgetown	3.0	
Gilcrest	3.0	
Glenwood Springs	2.75	
Granada	2.0	
Granby	4.0	
Grand Lake	4.0	%
Green Mountain Falls	2.0	
Gunnison	3.0	
Gypsum	2.0	
Haxtun	1.0	
Hayden	4.0	
Holly	1.0	
Holyoke	1.5	
Hot Sulphur Springs	4.0	
Hotchkiss	2.0	
Hudson	2.0	
Hugo	2.0	
Idaho Springs	3.0	
Ignacio	2.0	
Johnstown	2.0	
Julesburg	1.0	
Keenesburg	2.0	
Kersey	2.0	
Kit Carson	2.0	
Kremmling	4.0	
La Jara	2.0	
La Salle	2.0	
La Veta	3.0	
Larkspur	2.0	
Las Animas	2.0	
Limon	2.0	
Lochbuie	2.0	
Log Lane Village	2.0	
Louisville	3.0	
Loveland	3.0	
Lyons	3.0	
Manassa	1.0	
Mancos	2.0	
Manitou Springs	3.5	
Manzanola	2.0	
Marble	2.0	
Mead	2.0	
Milliken	2.0	
Minturn	4.0	
Mt Crested Butte	4.0	
Mount Vista	3.0	
Monument	3.0	
Morrison	3.0	
Mountain View	3.0	
Naturita	2.0	
Nederland	3.0	
New Castle	3.0	
Norwood	2.0	
Nucla	2.0	
Oak Creek	3.0	
Olathe	3.0	
Ordway	2.0	
Otis	2.0	
Ouray	3.0	
Ovid	1.0	
Palisade	1.0	
Palmer Lake	2.0	
Paonia	1.0	
Parachute	3.0	
Parker	3.0	
Pierce	2.0	
Pitkin	3.0	
Platteville	2.0	%
Poncha Springs	2.0	
Red Cliff	2.0	
Rico	2.0	
Ridgway	3.0	
Rocky Ford	3.0	
Romeo	1.0	
Saguache	3.0	
Salida	2.0	
San Luis	2.0	
Sedgwick	1.0	
Severance	2.0	
Sheridan	3.5	
Silt	3.0	
Silver Cliff	2.0	
Silver Plume	3.0	
Silverthorne	2.0	
Silverton	3.0	
Simla	2.0	
Snowmass Village	1.0	
Springfield	2.0	
Steamboat Springs	4.0	
Sterling	3.0	
Superior	2.0	
Telluride	4.0	
Trinidad	4.0	
Victor	3.0	
Walsenburg	2.0	
Ward	2.0	
Wellington	2.0	
Westcliffe	2.0	
Wiggins	2.0	
Windsor	3.0	
Winter Park	4.0	
Woodland Park	3.0	
Wray	1.0	
Yuma	2.0	
RTD	0.6	1/
SCFD	0.1	2/
SEJLID	0.5	3/

1/ The Regional Transportation District sales tax rate was effective May 1st of 1983. The tax district includes Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe, and portions of Douglas.

2/ The Science and Cultural Facilities District sales tax was effective on January 1st of 1989 and has the same boundaries as RTD above.

3/ The SE Jefferson County Local Improvement District imposes a sales tax in a restricted area of Jefferson; the tax was effective on January 1st of 1989.

STATE OF COLORADO-COLLECTED COUNTY SALES TAX RATES

(As of July 1990)

COUNTY	CURRENT TAX RATE		COUNTY	CURRENT TAX RATE	
Alamosa	2.00	%	Lake	4.00	%
Archuleta	4.00		La Plata	2.00	
Bent	1.00		Lincoln	2.00	
Chaffee	2.00		Mesa	2.00	
Clear Creek	1.00		Mineral	2.00	
Costilla	1.00		Moffat	2.00	
Crowley	2.00		Otero	1.00	
Custer	1.00		Ouray	1.00	
Delta	2.00		Pitkin	3.00	
Eagle	1.00		Pitkin (Basalt portion)	2.00	
El Paso	1.00		Pueblo	1.00	
Fremont	1.50		Rio Blanco	2.00	
Garfield	0.25		Rio Grande	1.00	
Grand	1.00		Routt	1.00	
Gunnison	1.00		San Juan	1.00	
Hinsdale	4.00		San Miguel	1.00	
Huerfano	1.00		Sedgwick	1.00	
Jackson	3.00		Summit	2.00	
Jefferson	0.50	%	Teller	1.00	%

CITY SALES TAX NOT COLLECTED BY THE STATE OF COLORADO

(as of July 1990)

LOCALITY	CURRENT RATE		LOCALITY	CURRENT RATE	
Alamosa	2.00	%	Golden	2.00	%
Arvada	3.00		Grand Junction	2.75	
Aurora	3.50		Greeley	3.00	
Avon	4.00		Greenwood Village	3.00	
Boulder	2.86		Lafayette	3.00	
Breckenridge	2.00		La Junta	3.00	
Canon City	2.00		Lakewood	2.00	
Central City	4.00		Lamar	3.00	
Cherry Hills Village	3.00		Littleton	3.00	
Colorado Springs	2.50		Longmont	2.75	
Commerce City	3.50		Montrose	3.00	
Cortez	3.50		Mt Crested Butte	4.00	
Delta	2.00		Northglenn	3.50	
Denver	3.50		Pueblo	3.50	
Durango	2.00		Rifle	2.50	
Edgewater	3.50		Steamboat Springs	4.00	
Englewood	3.50		Thornton	3.50	
Fort Collins	2.75		Vail	4.00	
Glendale	3.50		Westminster	3.25	
Glenwood Springs	2.75	%	Wheat Ridge	2.00	%

CITY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1990

Akron	87,247.65	Frisco	1,221,774.70	New Castle	48,422.90
Alma	8,395.11	Fruita	196,661.27	Norwood	66,765.24
Antonito	69,530.47	Garden City	137,007.21	Nucla	64,342.70
Aspen	3,039,840.08	Georgetown	274,084.06	Oak Creek	81,791.28
Ault	84,370.69	Gilcrest	76,458.61	Olathe	127,129.09
Basalt	348,276.49	Glenwood Springs	2,261,523.09	Ordway	100,617.07
Bayfield	68,854.20	Granada	20,554.94	Otis	20,058.41
Bennett	88,515.29	Granby	433,847.02	Ouray	316,343.82
Berthoud	204,656.20	Grand Lake	307,259.44	Ovid	3,917.96
Black Hawk	60,234.55	Green Mountain Falls	32,967.29	Palisade	29,666.28
Blanca	7,900.18	Gunnison	1,361,835.79	Palmer Lake	34,766.19
Brighton	2,428,034.58	Gypsum	56,007.51	Paonia	68,350.93
Broomfield	4,091,199.29	Haxtun	49,049.47	Parachute	114,488.11
Brush	569,581.28	Hayden	244,816.03	Parker	1,623,030.25
Buena Vista	341,584.88	Holly	40,055.76	Pierce	23,265.17
Burlington	485,375.33	Holyoke	154,097.93	Pitkin	3,356.07
Calhan	41,454.09	Hot Sulphur Sprgs	35,137.65	Platteville	92,717.65
Canon City	9,571.59	Hotchkiss	161,515.29	Poncha Springs	17,971.57
Carbondale	763,886.54	Hudson	56,902.00	Red Cliff	7,839.53
Castle Rock	2,400,712.94	Hugo	53,377.12	Rico	4,337.08
Cedaredge	66,691.86	Idaho Springs	636,329.25	Ridgway	79,755.76
Center	156,913.36	Ignacio	54,645.58	Rocky Ford	493,252.75
Cheyenne	78,663.58	Johnstown	93,022.08	Romeo	4,665.16
Collbran	26,858.84	Julesburg	94,167.83	Saguache	54,827.65
Columbine Valley	66,685.10	Keenesburg	46,187.95	Salida	402,506.37
Craig	1,029,366.61	Kersey	35,984.80	San Luis	32,292.14
Crawford	7,991.09	Kit Carson	44,775.10	Sedgwick	1,951.39
Creede	64,908.15	Kremmling	305,401.32	Severance	12,138.43
Crested Butte	816,233.23	La Jara	89,782.75	Sheridan	2,056,852.21
Cripple Creek	119,299.60	Lakewood	1,790.61	Silt	81,912.50
Dacono	157,640.84	Larkspur	18,734.90	Silver Cliff	18,656.01
De Beque	4,953.81	La Salle	116,329.06	Silver Plume	17,023.50
Del Norte	147,235.10	Las Animas	179,725.91	Silverthorne	1,243,253.00
Dillon	365,334.31	Laveta	77,207.23	Silverton	248,207.49
Dolores	80,971.49	Limon	462,641.11	Simla	5.60
Dove Creek	71,614.44	Lochbuie	24,244.94	Snowmass	784,931.85
Eads	76,604.29	Log Lane Village	22,565.17	Springfield	226,213.61
Eagle	473,733.29	Louisville	1,488,925.39	Steamboat Springs	32,283.00
Eaton	215,085.16	Loveland	6,749,020.55	Sterling	2,879,945.92
Elizabeth	83,814.59	Lyons	136,129.70	Superior	2,652.98
Empire	40,778.42	Manassa	14,888.78	Telluride	1,309,202.55
Erie	118,017.78	Mancos	73,139.64	Trinidad	1,901,206.07
Estes Park	3,086,376.73	Manitou Springs	697,748.86	Vail	153,822.22
Evans	521,023.44	Manzanola	16,771.23	Victor	11,293.81
Fairplay	83,834.26	Marble	2,180.91	Walsenburg	262,098.36
Federal Heights	2,325,541.56	Mead	58,538.11	Ward	3,391.09
Firestone	43,098.81	Milliken	33,593.37	Wellington	34,720.39
Flagler	30,804.23	Minturn	226,179.33	Westcliffe	69,016.26
Florence	172,782.41	Monte Vista	723,022.53	Wiggins	91,604.39
Fort Lupton	460,856.90	Monument	247,151.00	Windsor	433,598.66
Fort Morgan	1,865,240.29	Morrison	162,623.92	Winter Park	1,383,489.95
Fountain	927,611.28	Mt Crested Butte	176.28	Woodland Park	1,026,468.30
Fowler	79,962.53	Mountain View	115,784.29	Wray	168,716.98
Fraser	642,605.83	Naturita	50,691.12	Yuma	480,650.77
Frederick	52,722.29	Nederland	257,337.39		
				TOTAL	69,145,231.52

COUNTY SALES TAX DISTRIBUTION AMOUNTS 1/

Fiscal Year 1990

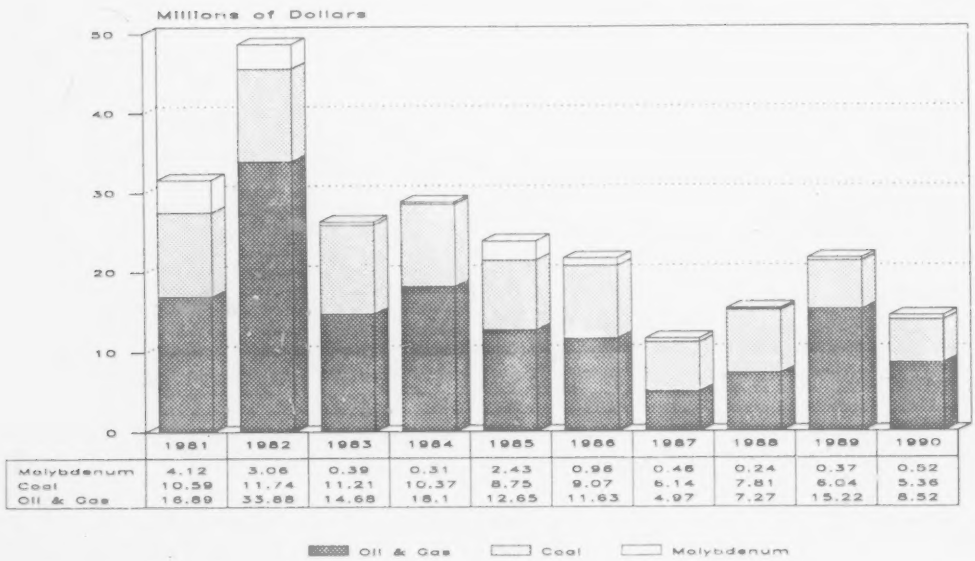
Adams County	$7,588.93
Alamosa County	777,550.09
Town of Hooper	2,342.23
City of Alamosa	1,163,982.90
Archuleta County	721,170.27
City of Pagosa Springs	590,048.41
Bent County	119,523.57
Chaffee County	842,640.20
City of Buena Vista	204,118.11
City of Poncha Springs	33,95[illegible].02
City of Salida	524,408.94
Clear Creek County	407,439.62
Costilla County	39,719.06
City of San Luis	10,591.73
City of Blanca	2,647.95
Crowley County	112,719.95
Custer County	48,699.12
Delta County	1,431,041.11
City of Delta	146,932.14
City of Orchard City	71,552.04
Town of Paonia	53,270.51
Town of Cedaredge	44,254.94
Town of Hotchkiss	31,733.33
Town of Crawford	10,017.28
Eagle County	3,701,965.29
City of Avon	65,257.06
Town of Basalt	13,352.04
Town of Eagle	22,051.02
Town of Gypsum	3,614.29
Town of Minturn	9,250.15
Town of Redcliff	567.73
City of Vail	366,056.08
El Paso County	22,641,873.69
Fremont County	1,442,605.76
Garfield County	586,783.42
Grand County	1,141,847.35
Gunnison County	594,718.98
City of Crested Butte	108,744.08
City of Gunnison	268,778.51
Town of Marble	1,749.60
Town of Pitkin	630.12
City of Mt Crested Butte	104,152.96
Hinsdale County	88,660.59
Town of Lake City *	134,722.71
Huerfano County	88,504.25
Town of La Veta	24,513.77
City of Walsenburg	102,846.01
Jackson County	$169,668.67
Town of Walden *	102,106.30
Jefferson County	15,500,689.27
La Plata County	4,340,535.77
City of Durango	1,049,424.35
Town of Bayfield	233,205.42
Town of Ignacio	206,969.80
Lake County	509,689.94
City of Leadville	612,637.95
Lincoln County	202,685.12
Mesa County	7,826,767.23
City of Grand Junction	1,727,286.53
City of Fruita	539,777.04
Town of Palisade	377,843.93
City of Collbran	161,933.11
Town of Debeque	161,933.11
Mineral County	64,193.68
City of Creede	32,096.43
Moffat County	467,880.51
City of Craig	1,066,824.63
Town of Dinosaur	18,755.00
Otero County	283,768.53
Ouray County	158,208.97
Pitkin County	6,649,222.33
Town of Basalt	20,326.26
City of Snowmass Village	1,751,703.48
City of Aspen	3,510,959.75
Pueblo County	5,609,413.15
Rio Blanco County	176,873.69
City of Meeker *	204,414.14
City of Rangely *	255,704.59
Rio Grande County	333,223.03
City of Monte Vista	233,256.06
Town of Del Norte	99,966.87
Routt County	2,049,658.96
San Juan County	14,890.53
Town of Silverton *	72,779.09
San Miguel County	379,046.10
Sedgwick County	163,859.24
Summit County	1,938,458.20
Town of Breckenridge *	2,532,920.01
City of Montezuma *	485.17
Town of Blue River *	14,803.14
Town of Dillon *	399,705.26
Town of Frisco *	1,274,292.28
Town of Silverthorne *	1,342,052.71
Teller County	374,134.40
TOTAL	$104,128,223.64

1/ Cities receive a fractional share of the county tax distribution, depending upon the point of sale in general. Cities marked* above, however, receive 100% of the county distribution based on point of sale.

Net Severance Over Time ---------- ----------86

Coal Severance Tax Rates ----------86

NET SEVERANCE TAX COLLECTIONS
Fiscal Years 1981 to 1990



	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Molybdenum	4.12	3.06	0.39	0.31	2.43	0.96	0.46	0.24	0.37	0.52
Coal	10.59	11.74	11.21	10.37	8.75	9.07	6.14	7.81	6.04	5.36
Oil & Gas	16.89	33.88	14.68	18.1	12.65	11.63	4.97	7.27	15.22	8.52

COAL SEVERANCE TAX RATES
Tax Rate Per Ton (dollars)
Calendar Years 1983 to 1990

Fiscal Quarter Beginning:	1983	1984	1985	1986	1987	1988 1/	1989	1990
January	$0.798	$0.810	$0.816	$0.816	$0.792	$0.822	$0.511	$0.526
February	0.798	0.816	0.816	0.816	0.798	0.822	0.515	0.533
March	0.798	0.816	0.816	0.804	0.804	0.822	0.515	0.529
April	0.798	0.822	0.816	0.798	0.804	0.828	0.518	0.529
May	0.798	0.822	0.816	0.792	0.810	0.828 2/	0.522	0.529
June	0.798	0.822	0.816	0.798	0.810	0.834 3/	0.526	0.529
July	0.804	0.822	0.816	0.798	0.810	0.504	0.522	0.529
August	0.804	0.822	0.816	0.792	0.816	0.508	0.522	0.529
September	0.81	0.822	0.81	0.792	0.822	0.508	0.522	na
October	0.81	0.816	0.81	0.792	0.816	0.508	0.522	na
November	0.81	0.816	0.816	0.792	0.822	0.508	0.522	na
December	0.81	0.816	0.816	0.798	0.822	0.508	0.522	na

1/ Beginning July 1, 1988, the base tax rate was reduced from $.60 to $.36 per ton.
2/ Tax rate was $.828 for May and June; $.497 for July.
3/ Tax rate was $.834 for June and $.50 for July & August.

Colorado Department of Revenue
1375 Sherman Street
Denver CO 80203